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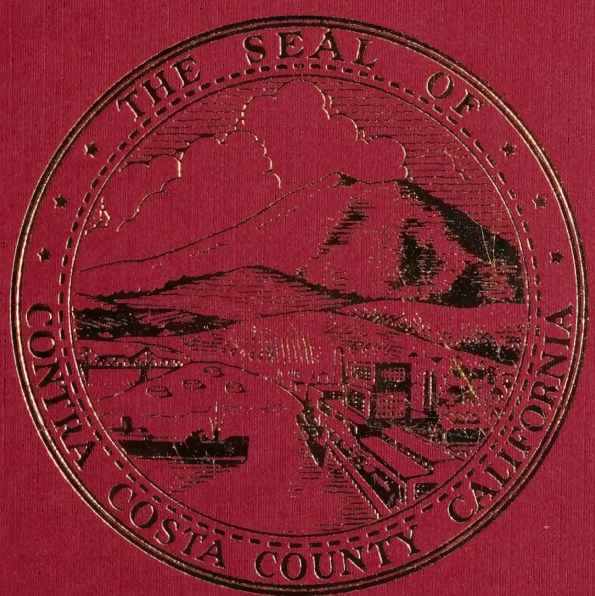
County of Contra Costa, California

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 1996

Kenneth J. Corcoran
Auditor-Controller



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County of Contra Costa, California

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 1996

Kenneth J. Corcoran, Auditor-Controller

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COUNTY OF CONTRA COSTA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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INTRODUCTORY SECTION

Contra Costa County

Office of
COUNTY AUDITOR-CONTROLLER

625 Court Street
Martinez, California 94553-1282
Telephone (510) 646-2181
Fax (510) 646-2649

Kenneth J. Corcoran
Auditor-Controller

Stephen J. Ybarra
Assistant Auditor-Controller

November 20, 1996

Members of the Board of Supervisors and
Citizens of Contra Costa County:

The Comprehensive Annual Financial Report (CAFR) of the County of Contra Costa for the fiscal year of 1995-96 is presented in compliance with Section 25253 of the Government Code of the State of California. This report was prepared by the Office of the County Auditor-Controller, which is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. We believe the data, as presented, are accurate in all material aspects and presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

The CAFR represents the culmination of all budgeting and accounting activities engaged in by management during the year, covering all funds and account groups of the County and its financial transactions. The CAFR is organized into three sections:

- The Introductory Section is intended to familiarize the reader with the organizational structure of the County, the nature and scope of the services it provides, and the specifics of its legal operating environment.

- The Financial Section includes the audited general-purpose financial statements, its notes thereto, supporting schedules necessary to fairly present the financial position and the results of operations of the County in conformity with generally accepted accounting principles, and the independent auditors' report on the general-purpose financial statements.

- The Statistical Section contains comprehensive statistical data for the County relating to its physical, economic, social and political characteristics.

The County reporting entity includes all the funds and account groups of the primary government as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. By this definition, the reporting entity includes 45 separate legal entities: the County, the Contra Costa County Public Facilities Corporation, the Housing Authority of Contra Costa County (included as of and for the year ended March 31, 1996), the Contra Costa County Redevelopment Agency, and 41 County Special Districts and Service Areas. The reporting entity excludes certain separate legal entities which are autonomous organizations that handle their own fiscal affairs and for which

the Board of Supervisors is not financially accountable. Accordingly, they are not included in the accompanying general-purpose financial statements, except for their assets, principally cash and investments, which are held by the County Treasurer.

The County provides the full-range of services contemplated by statute. These services include public protection, highways and streets, sanitation, health and social services, planning and zoning, and general administrative services.

ECONOMIC CONDITIONS AND OUTLOOK

Contra Costa County was incorporated in 1850 as one of the original 27 counties of the State. It is one of nine counties in the San Francisco-Oakland Bay Area. The County covers about 733 square miles; the western and northern shorelines are highly industrialized, while the interior sections are suburban/residential, commercial and light industrial.

The County has a general law form of government. A five member Board of Supervisors, each elected to four year terms, serves as the legislative body. A County Administrative Officer is appointed by the Board and runs the day-to-day business.

Population and job growth projections remain positive. As of January 1, 1996, the County's population was estimated at 870,724, an increase of 8.4% since 1990. Further confirmation comes from a study prepared by the Association of Bay Area Governments, which projects an 18.9% increase in population and a 37.0% increase in jobs between 1995 and 2005.

The State's economy appears to be emerging from the recent recession. This is supported by current unemployment statistics, which indicate the State's overall jobless rate fell to 7.3% in June, 1996 from 7.7% a year ago.

The County's June 1996 jobless rate of 5.0% was down from 6.3% a year ago. Consistent with historical performance, it was also significantly below the State-wide average of 7.3%. The County's economy is very diverse; major industries include petroleum refining, steel manufacturing, chemicals, electronic equipment, paper products, services and food processing. Unlike many counties in the State, Contra Costa has not been directly affected by military base closings. The Concord Naval Weapons Station, the only military installation in the County, is not slated for closure. The combination of the above factors contributes to Contra Costa's consistent ranking as a leading county in both per capita and household income.

MAJOR INITIATIVES AND SERVICE EFFORTS AND ACCOMPLISHMENTS

Construction of the County's new hospital is proceeding on schedule and within budget. The $82,000,000 state-of-the-art facility should be ready for service in August of 1997. The County is applying to the State Department of Health Services to participate in the Medi-Cal Local Initiative Program. This will help control the cost of providing health services to those eligible for Aid to Families with Dependent Children by requiring them to enroll in either one of two health maintainence organizations. If approved, the program is anticipated to begin in February of 1997.

The County established the Information Technology Steering Committee (ITSC), chaired by the County Administrator and comprised of department heads from major county departments. The ITSC developed and approved a long-range information technology strategy. A telecommunications strategy is due to be approved and implemented by the end of the 1996 calendar year. The ITSC will continue to advise and recommend information technology policy to the Board of Supervisors into the future.

Ensuring adequate telecommunications capacity for the growth of multiple County systems, is a major resource issue to the County. The County's Department of Information Technology and General Services Department are reviewing and analyzing the County's entire telecommunications infrastructure. They are developing an integrated plan for the simultaneous use of video, voice and data communications throughout the County's telecommunications infrastructure. The County will be moving forward with the results of this analysis in developing a tactical approach to implementation during the 1997 calendar year.

The County's major strategic priority during 1996 was developing and implementing a corrective action plan to resolve the Year 2000 date issue. County department heads, with guidance from the Director of Information Technology, developed a coordinated plan to replace certain legacy systems, and to "repair" the remainder of the systems, based on each application's order of importance to the County's business needs. The County is now almost 35 percent complete in its overall effort to resolve the issue for internal, county-wide computer applications. Departments have also begun working on their internal applications, based upon their own business needs.

The County's Department of Information Technology, in conjunction with numerous County departments, has developed a World Wide Web Internet presence during the past year. There are now nine County departments with home pages under the County's web site umbrella and this number is expected to increase significantly during the next year. The County's web site is receiving about 500 visits each week from all over the world. Board of Supervisors' agendas and minutes and other documents are already available to the public on the County web site.

The Library completed installation of the major modules of its new electronic information system in 1996. Library users can now walk into any branch and use a colorful, easy computer interface to search the Internet, the Library's catalog, magazine and reference databases, and reserve Library materials. They can also access this new system by modem or through the Internet; the Library has its own presence on the World Wide Web and will be using this new forum to expand services to remote users. At 12 sites they can use a self-checkout machine. In 1997, the Library will install 4 personal computers with voice synthesis and text enlargement features for use by sight-impaired customers. Library users will be able to use an automatic phone system to renew materials previously borrowed, and to get information about their reservations and their Library account; they will also be able to receive automatic phone notifications to pick up items they have requested, which will cut the waiting time for bestsellers and other in-demand materials.

A new, client-server based payroll and human resources computer system was purchased and is being implemented. The County is also selecting a compatible time and attendance system. These systems will enable the County to efficiently meet its human resource accounting needs into the future.

Contra Costa Television, the County government and education channel on cable television, has added new programs. These include live audio coverage of Board of Supervisors meetings, a live call-in Health program two times a month, a weekly Business Wrap-Up program to highlight and discuss business issues and a weekly Senior Information Journal program produced by the Office on Aging. The studio can also be used as a down-link site for teleconferencing.

FINANCIAL INFORMATION

County management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse, and that accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure

is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

Budgetary Controls

Using the County's automated accounting system, the Auditor-Controller restricts each department's expenditures to the amount appropriated by the Board of Supervisors for the year. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies, as a transfer from another appropriation, or as an appropriation of new or unanticipated revenue. No department is permitted to spend more than its available appropriations. Any appropriations remaining in the department at the end of the fiscal year automatically lapse and are transferred to fund balance. The year-end fund balance, along with projected revenues, becomes available for appropriation the following year. An encumbrance accounting system is used to facilitate effective budgetary control. An encumbrance reserves a portion of an appropriation at the time a commitment is made to acquire goods or services. Open encumbrances are reported as reservations of fund balances at June 30, 1996, and are reappropriated as part of the following year's budget.

General Governmental Functions

The general governmental functions are contained in the General, Special Revenue, Debt Service and Capital Projects Funds. Included in these Funds are the special districts governed by the Board of Supervisors.

Revenues for County governmental functions totaled $ 870 million in 1995-96, an increase of 0.5% from 1994-95. The amount of revenues from various sources and the changes from last year are shown in the following tabulation (in thousands):

Revenue Source	Amount	Percent of Total	Increase (Decrease) From 1994-95	Percent Change
Taxes	$ 179,431	20.6%	$ 12,246	7.3%
Licenses, permits, and franchise fees	14,569	1.7	1,237	9.3
Fines, forfeitures, and penalties	20,477	2.3	(829)	(3.9)
Use of money and property	33,903	3.9	3,303	10.9
Intergovernmental	470,211	54.0	(8,139)	(1.7)
Charges for services	130,087	15.0	(10,267)	(7.3)
Other revenues	21,360	2.5	6,437	43.2
Total	$ 870,038	100.0%	$ 3,988	0.5%

Tax revenue increased 7.3 %, largely from an improving California economy which contributed to increases in both sales taxes and real estate transfer taxes. Police and Fire District assessments and Assessment District bond assessments also increased.

Intergovernmental revenues decreased 1.7% over the prior year. Health and welfare realignment monies received from the State, previously recorded in the General Fund and transferred via subsidy to the Hospital and Health Maintenance Organization Enterprise Funds, are now recorded in these funds directly. The decrease resulting from this change was offset, in part, by other increases in State revenue.

Charges for services decreased 7.3% over the prior year because in the prior year, there were one-time transactions to implement a new State reporting requirement for Trial Court functions which increased reported revenues in that year. (These transactions also impacted public protection expenditures in the prior year as discussed below.)

Other revenues increased 43.2% over the prior year, due primarily to insurance reimbursements for damage resulting from the August and September 1995 court facilities fires disclosed in last year's CAFR. The increase was offset, in part, by the absence of reimbursements for retiree health premiums provided in previous years by the Employees' Retirement Association.

Expenditures for County governmental purposes totaled $879 million, a 0.3% decrease from 1994-95. Changes in levels of expenditures for major functions of the County from the preceding year are shown in the following tabulation (in thousands):

Function	Amount	Percent of Total	Increase (Decrease) From 1994-95	Percent Change
General government	$ 84,137	9.6%	$ 14,309	20.5%
Public protection	257,933	29.3	(12,166)	(4.5)
Health and sanitation	125,551	14.3	1,994	1.6
Public assistance	286,457	32.6	(6,837)	(2.3)
Education	12,878	1.5	3,484	37.1
Public ways and facilities	39,536	4.5	4,200	11.9
Recreation and culture	803	.1	477	146.3
Debt Service	59,481	6.7	17,049	40.2
Capital outlay	12,231	1.4	(25,166)	(67.3)
Total	$ 879,007	100.0%	$ (2,656)	(0.3)%

General government expenditures increased 20.5% over the prior year. Approximately $12 million of the $14 million increase were expenditures to repair Court facilities damaged in last year's fires.

The public protection expenditures decreased because in the prior year, there were one-time transactions to implement a new State reporting requirement for Trial Court functions which increased reported expenditures in that year.

Public assistance expenditures decreased by $6.8 million over the prior year. The reductions were principally in general assistance ($3.3 million) and categorical aid programs ($3.2 million), both of which experienced declining case loads resulting from the improving economy and the success of programs designed to reduce people's need for assistance.

Education expenditures increased by $3.5 million over the prior year. The increase was primarily in spending on Library services and reflects a major investment in new technology.

Public ways and facilities expenditures increased by $4.2 million over the prior year, primarily due to increased spending on unincorporated area road projects.

Debt service expenditures increased by 40.2% over the prior year. The increase reflects the redemption of $7 million in Redevelopment Agency debt, $4 million in debt service payments on pension obligation bonds (previously reported in the Enterprise Funds), and $2 million in increased debt service on Assessment District debt.

Capital outlay expenditures decreased 67.3% over the prior year primarily because four new buildings were acquired and financed through the Public Facilities Corporation in the prior year and no similar acquisitions were made in the current year.

Enterprise Operations

The County Hospital had retained earnings of $27,244,000 and the Health Maintenance Organization had retained earnings of $2,369,000, as of June 30, 1996. These amounts were after General Fund contributions of $3,734,000 and $9,014,000, respectively. The Major Risk Medical Insurance Enterprise Fund had retained earnings of $187,000. The Airport Enterprise Fund had a retained deficit of $1,070,000 due to an accumulation of annual operating losses, including depreciation. This deficit should be eliminated as rents are received from anticipated fixed base operators leasing space at the new Byron Airport and contractual rent increases at the Buchanan Airport. The Employee Fitness Center Enterprise Fund had a retained deficit of $190,000. The Regency Hills Enterprise Fund had a retained deficit of $382,000 which will be eliminated with future revenues under Federal and State programs.

The County reclassified pension bond obligations from the Hospital, Health Maintenance Organization and Airport Enterprise Funds to the General Long-Term Obligations Account Group this year to more accurately reflect the legal responsibility of the County to pay the debt service on the bonds. Amounts for all years presented have been restated, and the effect increased retained earnings in the Enterprise Funds significantly. The amount of the adjustment to retained earnings, in total, for the 2 years that were restated was $55,109,000.

Pension Trust Fund Operations

The Employees' Retirement Association elected early adoption of Governmental Standards Board (GASB) Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans.* In coordination, the County elected early adoption of GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers.* The essence of this change is enhanced pension accounting disclosure and the reporting of pension investments at fair value instead of historical cost. Total Association assets were $1,772,656,000 at December 31, 1995, an increase of $385,906,000 compared to 1994. Net appreciation in the fair value of pension investments accounted for

$310,787,000 of this increase. The Employees' Retirement Association had a fund balance at December 31, 1995, of $1,751,385,000.

Debt Administration

The County finances its cash requirements prior to collection of taxes by short-term borrowing. The 1995-96 Tax and Revenue Anticipation Notes of $90 million received ratings of MIG1 from Moody's Investors Service and SP1+ from Standard and Poor's Corporation. These are the highest ratings for this type of borrowing.

The County continues to have capital lease obligations under lease/purchase agreements for various County buildings and other property principally with the Contra Costa County Public Facilities Corporation, a non-profit public benefit corporation which assists the County in financing public buildings and facilities. There were no new leases between the County and the Corporation in 1995-96. Total obligations of the Public Facilities Corporation outstanding at June 30, 1996, were $225,129,000.

Cash Management

Cash temporarily idle during the year was invested in accordance with Government Code Sections 53600 (et. seq.) which allow investment maximums of 40% in banker's acceptances, 30% in negotiable certificates of deposit, and up to 30% in commercial paper. There is no limit on investments in collateralized certificates of deposit and U.S. Government-issues. The County Treasurer continues to have a more restrictive investment policy than required by law. In accordance with Government Code Sections 27130 - 27137, an investment oversight committee was formed during the year and it has reviewed the quarterly investment reports prepared by the Treasurer. The average yield on investments for the fiscal year ended June 30, 1996, was 5.54%.

Risk Management

The County is self-insured for workers' compensation, general and automobile liability, medical malpractice, dental, management long-term disability and unemployment insurance. The County maintains excess insurance policies to cover workers' compensation claims from $750,000 to $10 million, and general and automobile liability claims from $2 million to $10 million, and also purchases various insurance policies to cover exposures not feasible to self-insure or that can be purchased at reasonable cost.

The County's Risk Management office administers claims for the various programs, provides loss prevention services, and minimizes risks through various risk control strategies.

OTHER INFORMATION

Independent Audit

For over 50 years the policy of the County has been to require an annual audit of the financial statements of the County by independent certified public accountants. The Board of Supervisors selected the firm of KPMG Peat Marwick LLP to perform the 1995-96 audit.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Contra Costa County for its 1994-95 Comprehensive Annual Financial Report. This was the fourteenth consecutive fiscal year the County has received this award.

In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid only for a period of one year. We believe our current report continues to conform to Certificate of Achievement requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor-Controller's department. I would like to express my appreciation to all members of the department who assisted and contributed to its preparation. I would also like to thank the members of the Board of Supervisors and the County Administrator for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

Kenneth J. Corcoran
Auditor-Controller

COUNTY OF CONTRA COSTA

PUBLIC OFFICIALS

June 30, 1996

ELECTED OFFICIALS

Supervisor, District 1	Jim Rogers
Supervisor, District 2	Jeff Smith
Supervisor, District 3	Gayle Bishop
Supervisor, District 4	Mark De Saulnier
Supervisor, District 5	Tom Torlakson
Assessor	Gus Kramer
Auditor-Controller	Kenneth J. Corcoran
Clerk-Recorder	Stephen L. Weir
District Attorney-Public Administrator	Gary T. Yancey
Sheriff-Coroner	Warren E. Rupf
Treasurer-Tax Collector	Alfred P. Lomeli

APPOINTED OFFICIALS

County Administrator	Philip J. Batchelor
County Counsel	Victor J. Westman
County Librarian	Anne Marie Gold
County Probation Officer	Terry Starr
Director of Animal Services	Diane Iwasa
Director of Building Inspection	Franklin Lew
Director of Community Development	Harvey E. Bragdon
Director of Community Services (Acting)	Scott Tandy
Director of Cooperative Extension (Acting)	Susan G. Laughlin
Director of General Services	Barton J. Gilbert
Director of Growth Management and Economic Development Agency	Val Alexeeff
Director of Health Services	William Walker MD
Director of Human Resources	Leslie T. Knight
Executive Director of Private Industry Council	Arthur C. Miner
Director of Public Works	J. Michael Walford
County Welfare Director	John Cullen
Agricultural Commissioner-Director of Weights and Measures (Acting)	Ed Meyer
Municipal Court Administrator	Ken Torre
Public Defender	Charles H. James
Superior Court Administrator-Jury Commissioner	Len LeTellier
Veterans' Services Officer	Gary D. Villalba
Chief, Bethel Island Fire Protection District (Acting)	David Wahl
Chief, Contra Costa Fire Protection District	Allen Little
Chief, Crockett-Carquinez Fire Protection District	Jerry Littleton, Jr.
Chief, East Diablo Fire Protection District	Paul Hein
Chief, Moraga Fire Protection District	Allen Little
Chief, Orinda Fire Protection District	Allen Little

AFFILIATED ORGANIZATIONS

Administrator, Contra Costa County Employees' Retirement Association	Patricia Wiegert
Executive Director, Housing Authority of the County of Contra Costa	Richard Martinez
President, Contra Costa County Public Facilities Corporation	John E. Whalen

Organizational Chart of County Government

BOARD OF SUPERVISORS (E)

COUNTY ADMINISTRATOR

JUSTICE SYSTEMS PROGRAMS

- DISTRICT ATTORNEY (E)
  - Family Support
  - Public Guardian
- MUNICIPAL COURTS (E)
- PROBATION
- PUBLIC DEFENDER
- SHERIFF-CORONER (E)
  - Court Security
  - Institutions
- SUPERIOR COURT (E)
  - Grand Jury

GENERAL GOVERNMENT

- AGRICULTURE-WEIGHTS AND MEASURES
- ANIMAL SERVICES
- ASSESSOR (E)
- AUDITOR-CONTROLLER (E)
- COUNTY ADMINISTRATOR
  - Affirmative Action
  - Clerk of the Board
  - Information Technology
  - Emergency Services
  - Revenue Collections
  - Risk Management
- COUNTY CLERK-RECORDER (E)
  - Elections
- COUNTY COUNSEL
- GENERAL SERVICES
  - Building and Grounds
  - Central Services
  - Fleet Management
  - Purchasing
- HUMAN RESOURCES
- TREASURER-TAX COLLECTOR (E)

HUMAN SERVICES

- COMMUNITY SERVICES
- COOPERATIVE EXTENSION
- HEALTH SERVICES
  - Alcohol-Drug Abuse
  - California Children's Services
  - Health Plan
  - Hospital & Clinics
  - Mental Health
  - Public Health
- LIBRARY
- PRIVATE INDUSTRY COUNCIL
- SOCIAL SERVICES
  - Office on Aging
- VETERANS' SERVICES

GROWTH MANAGEMENT

- GROWTH MANAGEMENT AND ECONOMIC DEVELOPMENT AGENCY
- BUILDING INSPECTION
  - Housing Rehabilitation
  - Land Information Systems
- COMMUNITY DEVELOPMENT
  - Comprehensive Planning
  - Economic Development
  - Land Development
  - Transportation Planning
- PUBLIC WORKS
  - Airport
  - Flood Control
  - Roads

SPECIAL DISTRICTS AND AUTHORITIES

- FIRE DISTRICTS
- FLOOD CONTROL DISTRICTS
- POLICE DISTRICTS
- RECREATION DISTRICTS
- REDEVELOPMENT DISTRICTS

AFFILIATED ORGANIZATIONS

- EMPLOYEES' RETIREMENT ASSOCIATION
- HOUSING AUTHORITY (1)
- PUBLIC FACILITIES CORPORATION

(E) = Elected

(1) Housing Authority Board has same members as Board of Supervisors

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Contra Costa County, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1995

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

Arthur R. Lynch
President

Jeffrey L. Esser
Executive Director

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

FINANCIAL SECTION

KPMG Peat Marwick LLP

One Kaiser Plaza
Oakland, CA 94612

Independent Auditors' Report

The Honorable Board of Supervisors
County of Contra Costa, California

We have audited the accompanying general-purpose financial statements of the County of Contra Costa as of and for the year ended June 30, 1996, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Contra Costa as of June 30, 1996, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

As further described in note 7 to the general-purpose financial statements, the County changed its presentation of the Pension Bonds Payable. In addition, as described in note 1(e) to the general-purpose financial statements, the County adopted the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers.* The method of accounting for investments of the Pension Trust Fund has also changed effective January 1, 1995, in connection with the Contra Costa County Employees' Retirement Association's adoption of GASB 25, *Financial Reporting for Defined Benefit Pension Plans*; see note 1(c).

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplemental combining, individual fund, and individual account group financial statements and schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the County of Contra Costa. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

KPMG Peat Marwick LLP

Oakland, California
November 20, 1996

COUNTY OF CONTRA COSTA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1996

(In Thousands)

	Governmental Fund Types			
Assets & Other Debits	General	Special Revenue	Debt Service	Capital Projects
Cash and investments	$ 114,420	97,095	16,874	22,794
Land held for sale		2,189		
Accounts receivable and accrued revenue	59,008	14,210	2,116	90
Inventories	1,656			
Due from other funds	47,783	11,159	10	811
Taxes receivable				
Advances to other funds	866	12,466		
Notes receivable		2,485		
Prepaid items and deposits	2,491	728		100
Fixed assets, net				
Amount available in debt service funds				
Amount to be provided for retirement of long term obligations				
Total Assets & Other Debits	$ 226,224	140,332	19,000	23,795
Liabilities, Equity & Other Credits				
Liabilities:				
Warrants outstanding				
Short term notes	90,000			
Accounts payable and accrued liabilities	27,512	13,381	4,033	141
Employee benefits payable				
Due to other funds	22,586	18,377	11	1,154
Welfare program advances	19,541			
Capital lease obligations				
Unapportioned taxes				
Tax loss guarantees				
Due to other agencies and districts				
Certificates of participation, net				
Advances from other funds		3,057		348
Deferred revenue and credits	10,061	11,329		
Deferred compensation				
Notes payable				
Pension and other bonds payable				
Special assessment debt with government commitment				
Other non - current liabilities				
Total Liabilities	169,700	46,144	4,044	1,643
Equity & Other Credits:				
Contributed capital				
Investment in general fixed assets				
Retained earnings:				
Reserved for debt service				
Unreserved				
Fund balances:				
Reserved	15,522	25,142	14,956	2,444
Unreserved:				
Designated	6,462	5,138		19,494
Undesignated	34,540	63,908		214
Total Equity & Other Credits	56,524	94,188	14,956	22,152
Total Liabilities, Equity & Other Credits	$ 226,224	140,332	19,000	23,795

See accompanying notes to general-purpose financial statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long - Term Obligations	(Memorandum Only) Totals
116,613	73,825	2,536,392			2,978,013
					2,189
25,527	160	30,979			132,090
806					2,462
17,549	951	56,727			134,990
		59,870			59,870
		2,080			15,412
					2,485
1,972		61			5,352
91,263		50	543,601		634,914
				14,956	14,956
				548,628	548,628
253,730	74,936	2,686,159	543,601	563,584	4,531,361
		63,616			63,616
					90,000
24,958	69,668	24,241			163,934
4,253		38		21,241	25,532
16,742	1,687	73,861			134,418
					19,541
3,983				30,395	34,378
		61,069			61,069
		18,670			18,670
		585,334			585,334
122,877				99,545	222,422
				12,007	15,412
21,376					42,766
		107,945			107,945
558				1,499	2,057
				366,517	366,517
				32,380	32,380
1,031					1,031
195,778	71,355	934,774		563,584	1,987,022
29,794					29,794
			543,601		543,601
14,749					14,749
13,409	3,581				16,990
		1,751,385			1,809,449
					31,094
					98,662
57,952	3,581	1,751,385	543,601		2,544,339
253,730	74,936	2,686,159	543,601	563,584	4,531,361

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

YEAR ENDED JUNE 30, 1996

(In Thousands)

	General	Special Revenue	Debt Service	Capital Projects	(Memorandum Only) Totals
Revenues:					
Taxes	$ 95,773	72,180	8,597	2,881	179,431
Licenses, permits and franchise fees	6,689	7,880			14,569
Fines, forfeitures and penalties	17,437	3,040			20,477
Use of money and property	13,406	5,035	14,231	1,231	33,903
Intergovernmental	373,167	96,447	421	176	470,211
Charges for services	99,678	30,012		397	130,087
Other revenue	17,456	3,840	64		21,360
Total Revenues	623,606	218,434	23,313	4,685	870,038
Expenditures:					
Current:					
General government	82,256	1,881			84,137
Public protection	141,875	116,058			257,933
Health and sanitation	115,286	10,265			125,551
Public assistance	233,862	52,595			286,457
Education	130	12,748			12,878
Public ways and facilities	6,933	32,603			39,536
Recreation and culture		803			803
Debt Service:					
Principal			21,141		21,141
Interest	4,273		34,067		38,340
Capital outlay	1,371	2,733	2,995	5,132	12,231
Total Expenditures	585,986	229,686	58,203	5,132	879,007
Excess (deficiency) of revenues over (under) expenditures	37,620	(11,252)	(34,890)	(447)	(8,969)
Other Financing Sources (Uses):					
Operating transfers in	18,804	20,025	32,845		71,674
Operating transfers out	(50,911)	(3,345)		(7,856)	(62,112)
Advances from other funds		1,951		20	1,971
Repayment of advances		(783)		(160)	(943)
Proceeds from issuance of debt		173		4,347	4,520
Capital lease financing	1,371				1,371
Total Other Financing Sources (Uses)	(30,736)	18,021	32,845	(3,649)	16,481
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	6,884	6,769	(2,045)	(4,096)	7,512
Fund Balances at Beginning of Year, as Previously Reported	51,570	85,907	17,001	26,248	180,726
Adjustments to beginning fund balance	(418)				(418)
Fund Balances at Beginning of Year, as Restated	51,152	85,907	17,001	26,248	180,308
Residual equity transfer in		1,512			1,512
Residual equity transfer out	(1,512)				(1,512)
Fund Balances at End of Year	$ 56,524	94,188	14,956	22,152	187,820

See accompanying notes to general-purpose financial statements.

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL, SPECIAL REVENUE, AND CERTAIN DEBT SERVICE AND CAPITAL PROJECTS FUNDS

YEAR ENDED JUNE 30, 1996

(In Thousands)

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	$ 91,092	95,773	4,681
Licenses, permits and franchise fees	6,044	6,689	645
Fines, forfeitures and penalties	18,002	17,437	(565)
Use of money and property	10,017	13,406	3,389
Intergovernmental	372,287	373,167	880
Charges for services	103,810	99,678	(4,132)
Other revenue	18,187	17,456	(731)
Total Revenues	619,439	623,606	4,167
Expenditures:			
Current:			
General government	90,969	82,256	8,713
Public protection	147,294	141,875	5,419
Health and sanitation	116,704	115,286	1,418
Public assistance	242,003	233,862	8,141
Education	132	130	2
Public ways and facilities	12,191	6,933	5,258
Recreation and culture	1		1
Debt service	4,278	4,273	5
Capital outlay	1,371	1,371	
Total Expenditures	614,943	585,986	28,957
Excess (deficiency) of revenues over (under) expenditures	4,496	37,620	33,124
Other Financing Sources (Uses):			
Operating transfers in	18,804	18,804	
Operating transfers out	(50,911)	(50,911)	
Advances from other funds			
Repayment of advances			
Proceeds from issuance of debt			
Capital lease financing		1,371	1,371
Total Other Financing Sources (Uses)	(32,107)	(30,736)	1,371
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(27,611)	6,884	34,495
Fund Balances at Beginning of Year, as Previously Reported	51,570	51,570	
Fund balance adjustment		(418)	(418)
Fund Balances at Beginning of Year, as Restated	51,570	51,152	(418)
Residual equity transfer In			
Residual equity transfer out		(1,512)	(1,512)
Fund Balances at End of Year	$ 23,959	56,524	32,565

See accompanying notes to general-purpose financial statements.

Special Revenue Funds			Debt Service Funds			Capital Projects Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
71,510	72,180	670	2,515	2,235	(280)	2,597	2,881	284
8,647	7,880	(767)						
3,030	3,040	10						
3,966	5,035	1,069	821	1,187	366	388	1,154	766
102,544	96,447	(6,097)	409	421	12	252	176	(76)
25,606	30,012	4,406						
6,196	3,840	(2,356)				12,758		(12,758)
221,499	218,434	(3,065)	3,745	3,843	98	15,995	4,211	(11,784)
2,578	1,881	697						
146,006	116,058	29,948						
12,193	10,265	1,928						
59,186	52,595	6,591						
13,950	12,748	1,202						
53,991	32,603	21,388						
2,555	803	1,752						
			35,653	35,456	197			
2,441	2,733	(292)	43	5	38	12,827	3,404	9,423
292,900	229,686	63,214	35,696	35,461	235	12,827	3,404	9,423
(71,401)	(11,252)	60,149	(31,951)	(31,618)	333	3,168	807	(2,361)
20,025	20,025		31,584	32,145	561			
(3,345)	(3,345)					(7,830)	(7,830)	
1,951	1,951					20	20	
(783)	(783)					(160)	(160)	
	173	173					4,347	4,347
17,848	18,021	173	31,584	32,145	561	(7,970)	(3,623)	4,347
(53,553)	6,769	60,322	(367)	527	894	(4,802)	(2,816)	1,986
85,907	85,907		598	598		24,062	24,062	
85,907	85,907		598	598		24,062	24,062	
	1,512	1,512						
32,354	94,188	61,834	231	1,125	894	19,260	21,246	1,986

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS (DEFICITS)/FUND BALANCES - ALL PROPRIETARY FUND TYPES AND PENSION TRUST FUND

YEAR ENDED JUNE 30, 1996

(In Thousands)

	Proprietary Fund Types		Fiduciary Fund Type	(Memorandum Only)
	Enterprise	Internal Service	Pension Trust	Totals
Operating Revenues:				
Charges for services	$ 186,835	23,196		210,031
Intergovernmental	22,161			22,161
Earnings on investments			380,705	380,705
Net loss on investments			(5,605)	(5,605)
Contributions			49,062	49,062
Total Operating Revenues	208,996	23,196	424,162	656,354
Operating Expenses:				
Salaries and employee benefits	90,308	416	1,009	91,733
Services and supplies	98,105	6,094	2,317	106,516
Other charges	5,925			5,925
Benefit and claim expense		32,403	69,803	102,206
Depreciation	3,757			3,757
Total Operating Expenses	198,095	38,913	73,129	310,137
Operating Income (Loss)	10,901	(15,717)	351,033	346,217
Nonoperating Revenue (Expenses):				
Interest income	17	3,484		3,501
Interest expense	(68)			(68)
Loss on disposal of fixed assets	(165)			(165)
Non-operating expenses	(4)			(4)
Total Nonoperating Revenues (Expenses)	(220)	3,484		3,264
Income (Loss) Before Operating Transfers	10,681	(12,233)	351,033	349,481
Operating transfers in	12,748	200		12,948
Operating transfers out	(22,510)			(22,510)
Net Income (Loss)	919	(12,033)	351,033	339,919
Add depreciation on contributed capital	1,346			1,346
Increase (Decrease) in Retained Earnings/ Fund Balance	2,265	(12,033)	351,033	341,265
Retained Earnings/Fund Balance at Beginning of Year as Previously Reported/Restated	25,992	15,614	1,367,201	1,408,807
Adjustment to beginning retained earnings	(99)		33,151	33,052
Retained Earnings/Fund Balance at Beginning of Year, as Restated	25,893	15,614	1,400,352	1,441,859
Retained Earnings/Fund Balance at End of Year	$ 28,158	3,581	1,751,385	1,783,124

See accompanying notes to general-purpose financial statements.

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES

YEAR ENDED JUNE 30, 1996

(In Thousands)

	Proprietary Fund Types		(Memorandum only)
	Enterprise	Internal Service	Totals
Operating Income (Loss)	$ 10,901	(15,717)	(4,816)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:			
Depreciation	3,757		3,757
Changes in assets and liabilities:			
Decrease (increase) in accounts receivable and accrued revenue	(13,845)	168	(13,677)
Decrease (increase) in inventories	31		31
Decrease (increase) in amounts due from other funds	(3,315)	1,362	(1,953)
Decrease (increase) in prepaid items and deposits	(402)		(402)
Increase (decrease) in accounts payable and accrued liabilities	8,848	12,530	21,378
Increase (decrease) in employee benefits payable	105		105
Increase (decrease) in amounts due to other funds	5,769	985	6,754
Increase (decrease) in deferred revenue and credits	4,583		4,583
Other nonoperating expenses	(72)		(72)
Net Cash Provided by (Used for) Operating Activities	16,360	(672)	15,688
Cash Flows from Noncapital Financing Activities:			
Decrease in advances from other funds			
Operating transfers in	12,748	200	12,948
Operating transfers out	(22,510)		(22,510)
Net Cash Provided by Noncapital Financing Activities	(9,762)	200	(9,562)
Cash Flows from Capital and Related Financing Activities:			
Proceeds from issuance of bonds/notes	558		558
Capital contributions	981		981
Acquisitions of fixed assets	(31,060)		(31,060)
Net Cash Used for Capital and Related Financing Activities	(29,521)		(29,521)
Cash Flows from Investing Activities:			
Interest income	17	3,484	3,501
Net Cash Provided by Investing Activities	17	3,484	3,501
Net increase (decrease) in cash and cash equivalents	(22,906)	3,012	(19,894)
Cash and Cash Equivalents - July 1, 1995	139,519	70,813	210,332
Cash and Cash Equivalents - June 30, 1996	$ 116,613	73,825	190,438
Noncash Investing, Capital and Financing Activities:			
New lease purchase obligations	$ 175		175
Increase in certificates of participation payable	$ 104		104
Fixed assets acquired through lease purchase	$ 490		490
Capitalized interest	$ 23,741		23,741

See accompanying notes to general - purpose financial statements.

June 30, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Contra Costa (the "County") conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies:

A. Definition of Reporting Entity

The County of Contra Costa is a political subdivision created by the State of California. As such, it can exercise the powers specified by the Constitution and statutes of the State. The County is governed by a five member elected Board of Supervisors. These financial statements present all the fund types and account groups of the County and its component units. Blended component units, although legally separate entities, are, in substance, part of the County's operations.

Blended Component Units

The Housing Authority of the County of Contra Costa was established to provide housing for the County's low and moderate income residents. Its board members are the same as the County Board of Supervisors. The financial activities of the Authority are reported in Special Revenue and Debt Service Funds. The fiscal year of the Authority ends on March 31st and its financial activities are reported as of that date.

The Contra Costa County Public Facilities Corporation was established to provide financing for the acquisition, construction, improvement and remodeling of public buildings and facilities for the County. The County appoints a voting majority of the governing board and is able to impose its will on the Corporation. The activities of the Corporation are reported in a Debt Service Fund.

The Contra Costa County Redevelopment Agency was established for the purpose of redeveloping certain areas of the County designated as project areas. Its board members are the same as the County Board of Supervisors. The financial activities of the Agency are reported in Special Revenue, Debt Service and Capital Projects Funds.

The County has 41 agencies referred to as County Special Districts and Service Areas. Each is established by the County for the purpose of providing specific services in a defined geographic area. Their board members are the same as the County Board of Supervisors. These agencies are reported in special revenue funds. These agencies and the special revenue fund in which each is reported include: Fire Protection - Bethel Island Fire Protection District, Contra Costa Fire Protection District, Crockett-Carquinez Fire Protection District, East Diablo Fire Protection District, Moraga Fire Protection District and Orinda Fire Protection District; Flood Control - Flood Control District, Storm Drainage District, Storm Drain Maintenance District #4 and Storm Drain District No. Z-16; Health and Sanitation - Sanitation Districts Nos. 5, 6, 15 and 19; Service Areas - Service Areas D-2, EM-1, L-100, LIB-2, LIB-10, LIB-12, LIB-13, M-1, M-8, M-16, M-17, M-20, M-23, M-25, M-26, M-27, M-28, R-4, R-7, R-8, R-9, R-10 and RD-4; Law Enforcement - Service Areas P-1, P-5 and P-6; Other Special Revenue - Contra Costa County Water Agency.

Complete financial statements for each of the individual component units may be obtained at the unit's administrative offices as follows:

Housing Authority of the County of Contra Costa
3133 Estudillo St., Martinez, CA 94553

Contra Costa County Public Facilities Corporation
651 Pine Street, 11th Floor, Martinez, CA 94553

Contra Costa County Redevelopment Agency
651 Pine Street, 5th Floor North Wing, Martinez, CA 94553

County Service Areas, County Auditor-Controller
625 Court Street, Room 103, Martinez, CA 94553

B. Fund Accounting

The County uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of the County's general government activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term obligations (debt service funds). The General Fund is used to account for all activities of the County not accounted for in one of the other fund types.

Proprietary funds are used to account for activities similar to those in the private sector, where the measurement focus is upon determination of net income and capital maintenance. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the County (internal service funds).

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include pension trust and agency funds. The pension trust fund is accounted for in essentially the same manner as proprietary funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using the flow of current financial resources measurement focus. Only current assets and current liabilities generally are included on the balance sheet. Fixed assets purchased with governmental funds are recorded in the General Fixed Assets Account Group. Liabilities, which are estimated to be payable within the next year, are considered current liabilities and are recorded in the governmental fund types; remaining amounts are reported in the General Long-Term Obligations Account Group. Operating statements of the governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and the pension trust fund are accounted for using the flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets. Under GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, the Pension Trust Fund reports its investments at year-end at fair value on the balance sheet, and includes both realized and unrealized gains and losses on investments in its statement of revenues, expenditures and changes in retained earnings.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term obligations, are recorded when the related fund liability is incurred. Principal and interest on general long-term obligations are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

The County considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues.

Other major revenues susceptible to accrual are franchise fees, intergovernmental revenue, interest revenue and charges for services. Vehicle license fees and sales tax revenue reported to the State on behalf of the County for the period ending June 30th, are also recognized as revenues. Fines, fees and permits are not susceptible to accrual as they generally are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types and the pension trust fund. Under this method, revenues are recorded when earned and expenses are recorded when liabilities are incurred.

The County reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue transaction does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for the deferred revenue is removed from the combined balance sheet and revenue is recognized.

D. Governmental Accounting Standards Board (GASB) Statement No. 20

The County has elected under Governmental Accounting Standards Board (GASB) Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*, not to apply Financial Accounting Standards Board (FASB) statements and interpretations issued after November 30, 1989. As required under GASB Statement No. 20, the County will continue to apply all applicable GASB pronouncements, as well as statements and interpretations of FASB, the Accounting Principles Board (APB) Opinions and Accounting Research Bulletins (ARBs) of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict or contradict GASB pronouncements.

E. Governmental Accounting Standards Board (GASB) Statement No. 27

The County has implemented Governmental Accounting Standards Board (GASB) Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*. GASB Statement No. 27 establishes standards for the measurement, recognition and display of pension expenditures/expense and related liabilities, assets, note disclosures, and, if applicable, required supplementary information in the financial reports of state and local governmental employers. The County Participates in a cost-sharing multiple-employer defined benefit pension plan, and all required disclosures are included in Note 21.

F. Budgets and Budgetary Accounting

In accordance with the provisions of Sections 29000 through 29144 of the Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget each fiscal year after a series of Public Hearings. Budgets are adopted for the general, special revenue, required debt service and required capital projects funds on the modified accrual basis.

The results of operations as presented in the budget-to-actual comparison statements are on the generally accepted accounting principles (GAAP) basis. A reconciliation between those funds which are budgeted and those which are not follows (in thousands):

	Debt Service	Capital Projects
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses (Budgeted Funds)	$ 527	(2,816)
Adjustment:		
Budgets not adopted for the:		
Public Facilities Corporation	(2,569)	
Assessment Districts	(3)	(1,280)
Deficiency of revenues and other financing sources under expenditures and other financing uses (All Budgeted and Non-Budgeted Funds)	$ (2,045)	(4,096)

Expenditures are controlled at the object level within departments for all adopted budgets. Any amendments of appropriations for a department, or transfers of appropriations between departments, are approved by the Board of Supervisors, as are supplemental appropriations normally financed by unanticipated revenues received during the year. Approximately $44,619,000 in supplemental appropriations were added to the budgets for all governmental fund types during the fiscal year, of which, $14,511,000 was for the General Fund. The Board has delegated authority to the County Administrator to approve transfers of appropriations between object level classifications within a department. Budgeted amounts are reported as amended. Individual amendments were not material in relation to the original appropriations. All appropriations lapse at year end.

G. Cash Flows

For the purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

H. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the general, special revenue and capital projects funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

I. Inventories

Inventories are valued at cost on a first-in, first-out basis. The cost is recorded as an expenditure/expense at the time individual items are withdrawn from inventory (consumption method) in both governmental and proprietary funds.

J. Fixed Assets

Fixed assets are valued at historical cost. Contributed fixed assets are recorded at fair market value at the time received. Certain assets, for which actual costs are not available, have been valued on the basis of a professional valuation which determined their approximate historical cost.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group rather than in the governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings such as roads, bridges, streets and sidewalks, curbs and gutters, drainage systems, and lighting systems are not capitalized as these assets are immovable and of value only to the County. No depreciation has been provided on general fixed assets.

Depreciation has been provided on all proprietary fund fixed assets using the straight-line method over the following estimated useful lives: buildings, 25-40 years; improvements, 10-20 years; and equipment, 3-20 years. Depreciation recognized on assets acquired or constructed through resources externally restricted for capital acquisitions is closed to the appropriate contributed capital account and reported on the operating statement as an adjustment to retained earnings.

K. Vacation and Sick Leave

Under terms of union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation hours. Employees are not reimbursed for accumulated sick leave except management employees who are eligible for a payoff of unused sick leave accruals at resignation. Management employees must have a balance of at least 70% of their sick leave accruals and have been employed three years or more to be eligible for this benefit. The maximum amount payable under this Sick Leave Incentive Plan is 50% of accrued sick leave, however, the amount of sick leave payable is de minimis. Accordingly, no accrual for sick leave has been made in the accompanying financial statements. Accrued vacation at June 30, 1996, equals $25,532,000 which includes $21,241,000 attributable to the General and Special Revenue funds, $4,253,000 recorded in the Enterprise Fund, and $38,000 recorded in the Pension Trust Fund. Amounts attributable to the General and Special Revenue Funds are not expected to be fully liquidated in the following year with expendable or available financial resources. Accordingly, this liability is reflected in the General Long-Term Obligations Account Group. In proprietary funds, accumulated vacation is recorded as an expense and liability as the benefits accrue to employees. In compliance with GASB Statement No. 16, *Accounting for Compensated Absences*, the amounts reported include estimated employer liability for taxes and workers' compensation premiums.

L. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principals requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contigent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

M. Total Columns on Combined Statements

Total columns on the accompanying combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation since interfund eliminations have not been made.

2. CASH AND INVESTMENTS

The cash balances of substantially all funds except the pension trust fund are pooled and invested by the County Treasurer. As permitted by the Government Code, depositing entities may direct the County Treasurer to make specific investments separate from the pool. The Retirement Board directs the investment activity of the pension trust fund. Income from pooled investments is allocated to the funds based on average daily balances.

Cash and investments at June 30, 1996, (December 31, 1995, for the Pension Trust Fund and March 31, 1996, for the Housing Authority) are as follows (in thousands):

	County & Agencies	Pension Trust Fund	Total
Deposits	$ 309,526	43,786	353,312
Investments	908,128	1,716,573	2,624,701
Total	$ 1,217,654	1,760,359	2,978,013

A. Deposits

Deposits include bank balances at a carrying amount of $79,011,000. The balance per various financial institutions was $72,750,000. Of the balance in financial institutions, $71,798,000 was covered by depository insurance and the remaining balance of $952,000 was uninsured and uncollateralized.

According to Government Code Section 53601, bank obligations such as Certificates of Deposit are considered investments. However, in accordance with generally accepted accounting principles, the County has classified Certificates of Deposit in the amount of $1,740,000 as deposits. These Certificates of Deposit are insured or collateralized with securities held by the County or by its agent in the County's name.

The remaining deposits of $272,561,000 include uninsured and/or uncollateralized deposits being held by trustees for the benefit of the County, agencies and/or the Pension Trust Fund, including deferred compensation assets.

B. Investments

Investments are stated at cost or amortized cost, except for investments held by the Employees' Retirement Association (Pension Trust Fund) which are reported at fair value, and assets of deferred compensation plans which are reported at market value.

The Pension Trust Fund reports real estate investments at fair value, which is based on independent appraisals performed on real estate holdings.

Statutes authorize the County to invest in obligations of the United States Treasury, federal agencies, municipalities, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, banker's acceptances, repurchase agreements and reverse repurchase agreements.

Pension Trust Fund investments are authorized by the County Employees Retirement Law of 1937. Statutes authorize a "prudent investor" guideline as to the form and types of investments which may be purchased.

The County's investments and those of the Pension Trust Fund are categorized separately on the following page to give an indication of the level of custodial risk assumed by each investment portfolio for their respective year ends. Category 1 includes investments that are insured or registered, or securities held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments with the securities held by the counterparty's trust department or agent in the County's name or in agent's nominee name with subsidiary records listing the County as the legal owner. Category 3 includes uninsured and unregistered investments, with the securities held by the counterparty or by its trust department or agent but not in the County's name. Investments not evidenced by securities that exist in physical or book form cannot be categorized.

Investments (at carrying amount) and related market or fair values as of June 30, 1996, (December 31, 1995, for the Pension Trust Fund and March 31, 1996 for the Housing Authority) are shown as follows (in thousands):

	Category			Carrying Amount	Market/Fair Value
	1	2	3		
County & Agencies					
Negotiable C.D.s	$ 134,454			134,454	134,460
U.S. Government Securities	214,025			214,025	210,554
Commercial Paper	103,552			103,552	103,552
Medium Term Notes	13,252			13,252	13,338
Banker's Acceptances	25,000			25,000	24,989
Repurchase Agreements		149,166		149,166	149,166
Total	$ 490,283	149,166		639,449	636,059
State Treasurer's Investment Pool				239,626	239,626
Bank Asset Management Funds				15,566	15,566
Joint Power-Asset Management Program Funds				13,487	13,487
Total Investments				$ 908,128	904,738
Pension Trust Fund					
Common & Preferred Stocks	$ 940,548			940,548	940,548
Corporate & Government Bonds	665,732			665,732	665,732
Repurchase Agreements			1,947	1,947	1,947
Total	$ 1,606,280		1,947	1,608,227	1,608,227
Real Estate				108,330	108,330
Mortgages				16	16
Total Investments				$ 1,716,573	1,716,573

C. Derivative Financial Instruments

In accordance with California statutes, the County may invest in a wide variety of investment instruments, including asset backed securities, such as collateralized mortgage obligations and principal-only strips, forward contracts and reverse repurchase agreements. Asset backed securities and forward contracts held at June 30, 1996, are reported at cost or amortized cost in the balance sheet.

Collateralized mortgage obligations are based on cash flow from mortgage payments on underlying mortgages. They may be adversely affected by mortgage defaults and declines in collateralized property values. Principal-only strips are instruments purchased at a discount to face value. At maturity, principal repayment is received at full face value.

The Treasurer holds collateralized mortgage obligations and principal-only strip instruments for the benefit of some County Schools. Those Schools utilize the services of an independent financial advisor in determining their investment strategy.

The County Employees' Retirement Association has investments with trustees who hold part of their portfolio in collateralized mortgage obligations.

The County has entered into one forward contract to obtain a fixed rate of interest on money held for future debt payments.

The investments discussed above, which are included in the accompanying financial statements, represent 5% of total investments. Effective January 1, 1996, state law required the County to establish an investment oversight committee. The County has appointed 7 committee members who meet quarterly to review the County's investment portfolio and investment related policies.

3. PROPERTY TAX

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property situated in the County. The levy is based on the assessed values as of the preceding March 1st, which is also the lien date. State code requires tax rates to be set no later than the first workday in September unless the Board of Supervisors elect to extend the deadline to October 3rd. Property taxes on the secured roll are due in two installments: November 1st and February 1st and become delinquent after December 10th and April 10th, respectively. Supplemental property taxes are levied based on changes in assessed values between the date of real property sales and construction and the next normal assessment date. The additional supplemental property taxes are prorated from the first day of the month following the date of such occurrence. Property taxes on the unsecured roll are due on the lien date (March 1), and become delinquent if unpaid by August 31st.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1st of each year.

Under the alternate apportionment method, specified amounts of penalties, interest collected on delinquent secured taxes, and funds from sales of tax-deeded properties are held in trust in the secured tax losses reserve fund. This reserve is used to offset the impact of accumulated delinquency remaining at year end. Property taxes which have been collected in advance of the levy year are reported in unapportioned taxes in the Fiduciary Funds.

4. FIXED ASSETS

Following is a summary of changes in general fixed assets for the year ended June 30, 1996, (March 31, 1996 for the Housing Authority) (in thousands):

	Balance July 1, 1995	Additions	Deletions	Transfers	Balance June 30, 1996
Land	$ 31,651	1,227			32,878
Buildings & improvements	269,486	22,809	115	397	292,577
Building & improvements-lease purchase	135,986			(397)	135,589
Equipment	66,898	8,545	5,832	2,193	71,804
Equipment-lease purchase	11,575	1,371		(2,193)	10,753
Total	$ 515,596	33,952	5,947		543,601

Enterprise Fund fixed assets at June 30, 1996, were as follows (in thousands):

	Airport	Employee Fitness Center	County Hospital	Health Maintenance Organization	Total Enterprise Funds
Land	$ 9,003		426		9,429
Buildings & improvements	25,903	54	18,279	73	44,309
Buildings & improvements - lease purchase	3,316				3,316
Construction in progress**			46,173		46,173
Equipment	603	83	15,302	295	16,283
Equipment-lease purchase	47		1,108	99	1,254
Total	38,872	137	81,288	467	120,764
Less Accumulated depreciation	7,679	62	21,443	317	29,501
Net fixed assets	$ 31,193	75	59,845	150	91,263

** The County is building a new county hospital to replace its existing Merrithew Memorial Hospital.

5. SHORT TERM NOTES

On June 30, 1996, the County had tax and revenue anticipation notes outstanding in the amount of $90,000,000 with interest at 4.50% per annum. The notes were issued July 5, 1995, and redeemed July 3, 1996. The redemption monies were from taxes and other revenues transferred to a fiscal agent during the fiscal year. Total interest incurred on these notes during 1995-96 was $3,994,000 with an additional $34,000 incurred in July, 1996.

6. LEASE COMMITMENTS

A. Operating Leases

Total rental expense for the year ended June 30, 1996, (March 31, 1996, for Housing Authority) for all operating leases and month-to-month lease arrangements amounted to $5,267,000 for the General Fund, $1,133,000 for the Special Revenue Funds, and $1,187,000 for the Enterprise Funds.

At June 30, 1996, (March 31, 1996, for Housing Authority) the future minimum rental payments required under noncancelable operating leases for buildings and equipment, other than month-to-month lease arrangements, are as follows (in thousands):

Fiscal Year Ending June 30	General Fund	Special Revenue Funds	Enterprise Funds
1997	$ 2,257	191	170
1998	1,347	89	106
1999	814	8	86
2000	625	4	59
2001	368		
Thereafter	3,160		
Total	$ $8,571	292	421

B. Capital Leases

The County has capital lease purchase agreements with the Contra Costa County Public Facilities Corporation, with the Employees' Retirement Association, and with other third parties. The assets acquired under these lease agreements are included in the County's general fixed assets. The obligations related to these lease purchase agreements are included in the County's general long-term obligations, and are summarized in Note 7.

7. LONG-TERM OBLIGATIONS

Following is a summary of changes in long-term obligations for the year ended June 30, 1996, (March 31, 1996, for Housing Authority) (in thousands):

	Balance July 1, 1995	Additions	Retirements	Balance June 30, 1996
General Long-Term Obligations				
Employee benefits payable	$ 20,649	729	(137)	21,241
Capital lease obligations	31,347	1,371	(2,323)	30,395
Advances from other funds	10,979	1,971	(943)	12,007
Certificates of participation, net	105,455		(5,910)	99,545
Notes payable	1,555		(56)	1,499
Pension bonds payable (1)	336,481		(3,244)	333,237
Other bonds payable	36,680	4,385	(7,785)	33,280
Special assessment debt with government commitment	36,536		(4,156)	32,380
Total	$ 579,682	8,456	(24,554)	563,584
Enterprise Funds				
Employee benefits payable	$ 4,148	105		4,253
Capital lease obligations	3,808	371	(196)	3,983
Certificates of participation, net	122,773	104		122,877
Notes payable		558		558
Total	$ 130,729	1,138	(196)	131,671

(1) During 1995-96, the County reclassified Pension bonds payable from the County Hospital, Health Maintenance Organization and Airport Enterprise Funds to the General Long-Term Obligations Account Group. This change more accurately reflects the legal responsibility of the County to pay the debt service on the bonds. Prior year comparative data and fund balances have been restated to reflect this change. See also Note 10.

Following is a schedule of debt payment requirements to maturity for long-term obligations, excluding advances from other funds and employee benefits payable that have indefinite maturities, outstanding at June 30, 1996, (March 31, 1996, for Housing Authority) (in thousands):

Fiscal Year Ending June 30,	General Long-Term Obligations				Enterprise Funds		Total
	Capital Lease Obligation	Bonds & Notes Payable	C.O.P. Obligations	Special Assessment Debt	Notes & Lease Obligations	C.O.P* Obligations	
1997	$ 4,270	31,019	13,036	4,309	473	7,775	60,882
1998	3,819	31,691	11,637	3,814	379	7,775	59,115
1999	3,573	33,123	11,164	3,718	1,158	10,578	63,314
2000	3,187	34,820	11,275	3,718	1,163	10,567	64,730
2001	2,779	36,607	11,067	3,635	1,165	10,562	65,815
2002-2006	10,476	212,221	46,858	15,719	1,319	52,675	339,268
2007-2011	10,007	220,190	26,698	9,448	277	49,406	316,026
Thereafter	18,979	26,929	37,957	10,296		109,458	203,619
Total	57,090	626,600	169,692	54,657	5,934	258,796	1,172,769
Less Amount Representing Interest	26,695	258,584	70,147	22,277	1,393	133,212	512,308
Liability at June 30, 1996	$ 30,395	368,016	99,545	32,380	4,541	125,584	660,461

* Enterprise Certificates of Participation (C.O.P.) Obligations are reported before discount of $2,707,000 and reflect the Hospital Replacement Project C.O.P. debt payment requirements.

Individual issues of bonds, notes and certificates of participation payable at June 30, 1996, are as follows (in thousands):

Issue	Original Issue	Annual Installments	Final Payment	Interest Rates	Outstanding at June 30, 1996
Public Facilities Corporation(1)					
1988 Consolidated Capital Projects	$ 61,690	2,085-4,395	2008	7.0-7.8%	39,560
1992 Consolidated Capital Projects	37,300	1,080-2,220	2019	5.5-9.5	34,055
Hospital Replacement Project	125,584	2,885-9,995	2022	5.7-7.05	125,584
1992 Municipal Project	4,750	415-590	2002	4.4-5.5	3,110
1995 Various Capital	23,090	270-450	2024	5.2-6.5	22,820
					225,129
Special Revenue General Obligation Bonds(2)					
Sanitation	1,475	40-120	1998	6.00	235
Recreation and Park	4,485	340-510	2004	3.25.-5.10	3,850
Storm Drainage	200	5	2005	4.25	45
					4,130
Redevelopment Agency Notes and Bonds Payable					
1992 Tax Allocation Bond(3)	29,315	295-15,500	2023	5.25-7.02	22,240
1995A Tax Allocation Bond(3)	1,645	20-115	2025	3.9-7.00	1,645
1995B Tax Allocation Bond(3)	2,735	40-1,520	2025	4.25-6.90	2,735
Property(2)	1,200		1997	9.0	1,200
					27,820
Special Revenue Notes Payable(4)					
Sanitation District 5	75	3-8	2000	7.4	34
Flood Control	50	50	1997	4.11-6.29	50
Storm Drain 15 A	80		1997	NONE	80
Service Area D-2	36	10	1997	NONE	26
					190
Housing Authority (at March 31, 1996)					
Notes payable	539	60	1997	6.6	109
Bonds	3,480	230	2007	3.18-5.0	2,530
					2,639
Pension Obligation Bonds(5)	337,365	4,920-44,560	2011	5.20-6.85	333,237

Footnotes (1) - (5) explained on next page.

Issue	Original Issue	Annual Installments	Final Payment	Interest Rates	Outstanding at June 30, 1996
Special Assessment Debt with Government Commitment(6)					
Stege Sanitary District	$ 109	12-13	2001	7.75	60
East Bates Ave. 93-1	2,105	238-248	2006	4.36-6.98	1,900
Hidden Pond Road 93-2	757	73-83	2009	4.36-7.20	705
Kensington 91-1	4,684	178-967	2012	5.0-6.35	4,480
Mrack Road 92-1	2,313	159-226	2013	6.1-7.9	1,073
Pleasant Hill 87-1	8,785	837-860	2004	4.5-7.3	5,370
Pleasant Hill BART 93-5	1,530	99-145	2014	4.89-6.93	1,470
Rancho Paraiso 93-4	5,905	489-654	2016	4.48-7.74	5,710
San Pablo Creek 91-3	540	73-104	1999	5.3-6.4	355
San Ramon Valley 93-3	2,191	346-352	2001	4.56-6.61	1,680
San Ramon 89-1	980	104-113	2004	6.25-7.85	665
San Ramon 89-2	481	77-78	1997	6.25-6.9	145
Wayside Plaza 91-2	2,010	212-225	2006	6.75-7.20	1,565
Pleasant Hill BART CFD1 91-1	4,555	385-584	2016	6.25-8.125	4,525
Pleasant Hill BART CFD 92-1	171	15-22	2015	8.0	169
Kensington Park	2,513	161-193	2021	4.25-5.8	2,508
					32,380
Airport Enterprise Note Payable(7)	558	22-36	2010	6.06	558

NOTES:

(1) Debt service payments are made from lease payments by the County General and Special Revenue Funds to the Public Facilities Corporation.

(2) Debt service payments are made from restricted property taxes and other revenues recorded in the debt service Funds.

(3) Debt service payments are made from tax increment financing.

(4) Debt service payments are made from drainage fees and sanitation fees.

(5) Debt service payments are made from retirement contributions.

(6) Debt service payments are made from special assessments levied on property owners in each assessment district. The County administers the assessment and repayment of these bonds. Since early redemption is allowed, there may be differences between the earnings on money received from property owners wishing to pay off their debt early and the interest obligation that accumulates on their debt between the time they submit funds to the County and the next available redemption date, as stated in the bond's Official Statement. The County has historically funded this difference, and to that extent may be obligated in some manner for this debt.

(7) Debt service payments are made from operating revenues.

There are a number of limitations and restrictions contained in the various bond indentures. County management believes that the County is in compliance with all significant limitations and restrictions.

A. I ssuance of New Debt and Advance Refunding

On July 17, 1995, the Contra Costa County Redevelopment Agency issued $1,645,000 in Tax Allocation Bonds with an average interest rate of 6.41% to fund expenditures for the North Richmond project. Principal will be paid annually beginning August 1, 1996. The Bonds mature on August 1, 2025.

On December 21, 1995, the Contra Costa County Redevelopment Agency issued $2,735,000 in Tax Allocation Bonds with an average interest rate of 6.66% to fund expenditures for the Bay Point project. Principal will be paid annually beginning August 1, 1997. The Bonds mature on August 1, 2025.

Effective in July, 1996, the Contra Costa County Airport Enterprise borrowed $558,000 from the State of California pursuant to a "California Loan Agreement" dated May 22, 1995. The money will be used to pay engineering and construction costs for a new hangar complex at the Byron Airport. The note is payable in 15 annual installments at an interest rate of 6.06% beginning July 3, 1996, with the final payment due on July 3, 2010.

At June 30, 1996, the amount of outstanding obligations considered defeased, including obligations defeased in prior years, is $23,510,000.

8. INTERFUND BALANCES

Account balances at June 30, 1996, are as follows (in thousands):

	Due From Other Funds	Due to Other Funds	Advances From Other Funds	Advances to Other Funds
General Fund	$ 47,783	22,586		866
Special Revenue Funds:				
Road	940	1,939		
Library	27	217		
Fire Protection	156	225		
Health and Sanitation	87	916		
Service Areas	15	279		982
Flood Control	197	1,616		8,801
Law Enforcement	1,559	4,540		
Courts & Criminal Justice	7,354	7,421	400	
Recorder/Clerk Modernization	4	1		
Other Special Revenue	4	62		2,683
Land Development	789	826		
Redevelopment Agency	3	3	2,657	
Housing Authority	2			
Child Development	22	332		
Debt Service:				
Storm Drainage Bonds	5	5		
Pension Bond				
Assessment Districts		1		
Sanitation Bonds	5	5		
Capital Projects Funds:				
Redevelopment Agency	807	1,073	348	
West County Jail	4	1		
Assessment Districts		80		
Subtotal	$ 59,763	42,128	3,405	13,332

	Due From Other Funds	Due to Other Funds	Advances From Other Funds	Advances to Other Funds
Balance Forward from previous page:	$ 59,763	42,128	3,405	13,332
Enterprise Funds				
Airport	130	92		
Employee Fitness Center		19		
County Hospital	12,387	10,113		
Health Maintenance Organization	5,013	6,469		
Major Risk Medical Insurance	19	49		
Internal Service Funds				
Self-Insurance	951	1,687		
Trust and Agency Funds				
Tax Distribution	3,022	2,832		
Schools and Special Districts	46,420	46,593		2,000
Other Agencies	4,444	24,436		80
Employees' Retirement Association	2,841			
Long-Term Obligations			12,007	
Subtotal	134,990	134,418	15,412	15,412
Adjustments:				
Housing Authority reported as of March 31, 1996	(2)			
Pension Trust reported as of December 31, 1995	(570)			
Total	$ 134,418	134,418	15,412	15,412

9. RESERVES AND DESIGNATIONS OF FUND BALANCE

Following is a summary of reserved and designated fund balances at June 30, 1996, (in thousands):

	General Fund	Special Revenue Funds*	Debt Service Funds*	Capital Projects Funds	Pension Trust Fund*	Total
Reserved for:						
Encumbrances	$ 10,921	8,863		33		19,817
Inventories	1,656					1,656
Debt service			14,956			14,956
Advances to other funds	866	12,466				13,332
Prepaid items and deposits**	2,079	728		100		2,907
Land held for sale		2,189				2,189
Employee retirement benefits					1,751,385	1,751,385
Redevelopment projects				2,311		2,311
General reserve		896				896
Total	$ 15,522	25,142	14,956	2,444	1,751,385	1,809,449
Designated for:						
Authorized expenditures	$ 2,726	1,894		906		5,526
Equipment replacement	3,736	3,244				6,980
Future redevelopment projects				18,588		18,588
Total	$ 6,462	5,138		19,494		31,094

* Pension Trust Fund reported as of December 31, 1995. Housing Authority reported as of March 31, 1996.

** Reserves are less than total prepaid items and deposits because the General Fund advanced $412,000 to subgrantees who will use the funds for federal programs during the first quarter of fiscal year 1996-97. As funds are spent, the County is reimbursed by the federal government.

10. ADJUSTMENTS TO FUND EQUITY

Adjustments to fund equity are as follows (in thousands):

		Enterprise Fund
Fund Equity (Deficit) at July 1, 1994, as Previously Reported	$	(28,617)
Adjustments:		
Reclassification of Pension bonds		55,208
Fund Equity at July 1, 1994, as Restated		26,591

		Enterprise Fund	General Fund	Pension Fund
Fund Equity at June 30, 1995, as Previously Reported/Restated	$	25,992	51,570	1,367,201
Adjustments:				
Recording of public assistance			(451)	
Reclassification of Pension bonds		(99)		
Effect of GASB Statement No. 25				33,151
Other adjustments			33	
Total adjustments		(99)	(418)	33,151
Fund Equity (Deficit) at June 30, 1995, as Restated	$	25,893	51,152	1,400,352

Pension bonds were reclassified from the Enterprise Fund to the General Long-Term Obligations Account Group. See Note 7.

The General Fund had a decrease to fund balance of $451,000, adjustments resulting from an audit of prior years' Federal and State assistance.

The Employees' Retirement Association Pension Trust Fund had an increase to fund equity of $33,151,000 to increase investments from cost basis to fair value basis, resulting from adoption of GASB Statement No. 25.

11. RESIDUAL EQUITY TRANSFERS

Fiscal 1995-96 residual equity transfers are as follows (in thousands):

	General Fund	Special Revenue Fund
Residual equity transfer:		
Excess family support enforcement funds	$ (1,507)	1,507
Revolving fund transfer	(5)	5
Total residual equity transfers	$ (1,512)	1,512

A residual equity transfer of $1,507,000 was made to transfer excess family support enforcement funds restricted by statute to family support collection efforts from the General Fund to the Law Enforcement Special Revenue Fund.

12. DEFICIT FUND BALANCES

The Airport Enterprise Fund had a retained deficit of $1,070,000 due to an acumulation of annual operating losses, including depreciation. This deficit should be eliminated as rents are received from anticipated fixed base operators leasing space at the new Byron Airport and contractual rent increases at the Buchanan Airport. The Employee Fitness Center Enterprise Fund had a retained deficit of $190,000. Increased revenues were exceeded by increased lease occupancy and maintenance costs. The building lease extends to the year 2000 at which time the terms may be renegotiated to reduce costs. The Regency Hills Enterprise Fund had a $382,000 retained deficit. This Fund has been funded with contributed capital received from a special district at the time the Fund was established.

Three Internal Service Funds had retained deficits. The Workers' Compensation Insurance County General Internal Service Fund had a deficit of $97,000, the Automotive Liability Insurance a deficit of $40,000 and the Medical Liability Insurance a deficit of $7,202,000. For all three Funds, future funding from investment earnings and from rates and transfers charged to other funds, will be sufficient to cover disbursements as claims are paid.

The Child Development Special Revenue Fund had a deficit of $98,000, which management expects to eliminate in fiscal year 1996-97, as discussed in Note 13.

13. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

In the General Fund, the Mental Health department had services and supplies expenditures in excess of appropriations totalling $69,000. The impact was absorbed by fund balance.

In the Housing Authority Special Revenue Fund, capital outlay expenditures exceeded appropriations by $292,000. The impact was absorbed by fund balance.

In the Child Development Special Revenue Fund, public assistance expenditures for fixed assets exceeded appropriations by $171,000 for the period July 1, 1995 through June 30, 1996. Management expects that this deficit will be eliminated in the process of closing out the applicable grants, which are on a calendar year basis, through increased net revenues or use of General Fund reserves.

14. CONTRIBUTED CAPITAL CHANGES

Changes in contributed capital of the Enterprise Funds for the year are as follows (in thousands):

	Airport	County Hospital	Health Maintenance Organization	Regency Hills	Total
Balance as of July 1, 1995	$ 27,709	858	1,000	500	30,067
Federal and State construction grants	953				953
Fixed assets acquired through donation	120				120
Depreciation related to grants	(1,318)	(28)			(1,346)
Balance as of June 30, 1996	$ 27,464	830	1,000	500	29,794

15. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

Financial data for the Enterprise Funds for the year ended June 30, 1996, are as follows (in thousands):

	Airport	Employee Fitness Center	County Hospital	Health Maintenance Organization	Major Risk Medical Insurance	Regency Hills	Total
Operating revenues	$ 1,804	155	154,387	46,692	234	5,724	208,996
Operating expenses (other than depreciation)	1,766	202	130,650	55,422	212	6,086	194,338
Depreciation	1,735	11	1,980	31			3,757
Operating income (loss)	(1,697)	(58)	21,757	(8,761)	22	(362)	10,901
Non-operating revenues, expenditures, net	(68)	13	(165)				(220)
Net operating transfers	(53)		(18,586)	8,877			(9,762)
Net (loss) income	(1,818)	(45)	3,006	116	22	(362)	919
Fixed asset acquisitions	1,812	32	29,622	84			31,550
Net working capital	(746)	(265)	112,813	4,407	187	118	116,514
Total assets	32,251	90	203,792	16,980	238	379	253,730
Capital lease obligations	3,495		402	86			3,983
Certificates of participation, net			122,877				122,877
Total equity (deficit)	$ 26,394	(190)	28,074	3,369	187	118	57,952

The County pays a subsidy to the County Hospital and Health Maintenance Organization Enterprise Funds to provide resources for operating costs which are in excess of operating revenues. Subsidies for the last three years are as follows (in thousands):

Year Ended June 30	Total Subsidy
1994	$ 32,555
1995	34,230
1996	12,692

Subsidies declined significantly in 1995-96 because certain health and welfare realignment revenues, previously recorded in the General Fund and transferred via subsidy to the Hospital and the Health Maintenance Organization, are now recorded directly to those funds as intergovernmental revenue. In 1995-96, intergovernmental revenues were $5,625,000 for the Hospital and $16,536,000 for the Health Maintenance Organization.

16. DEFERRED COMPENSATION PLAN

The County and the Housing Authority offer their employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. These plans, available to all employees, permit them to defer a portion of their annual salary until future years. Monies in the deferred compensation plan are not available to employees until termination, retirement, death, or unforseen emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County or Housing Authority (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County or Housing Authority's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair value of the deferred account for each participant.

It is the opinion of the County's legal counsel that the County has no liability for losses under the plan but does have the fiduciary duty of due care that would be required of an ordinary prudent investor. County management believes that it is unlikely the County will use the assets to satisfy the claims of general creditors in the future. The Housing Authority takes the same position in regards to their plan.

As of June 30, 1996, the assets of the County plan, recorded in an agency fund at their market value, amounted to $106,993,000. At March 31, 1996, the assets of the Housing Authority's plan, recorded in an agency fund at their fair value, amounted to $952,000.

17. MORTGAGE REVENUE BONDS

Home mortgage revenue bonds have been issued in the County's name to provide mortgage loans secured by first trust deeds on newly constructed and existing residences. The program provides low interest rate mortgage loans to persons who find it difficult to qualify for conventional mortgages at market rates.

The bonds do not constitute an indebtedness of the County. They are payable solely from payments made on and secured by a pledge of the acquired mortgage loans and certain funds and other monies held for the benefit of the bondholders pursuant to the bond indentures. These bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State, or any political subdivision thereof is obligated for the payment of the principal or interest on the bonds. Accordingly, no liability has been recorded in the General Long-Term Obligations account group.

The total amount of mortgage revenue bonds outstanding at June 30, 1996 was $38,826,000.

18. RISK MANAGEMENT

The County self-insures its unemployment, dental, management long-term disability and medical malpractice exposures. The County is self-insured up to $750,000 per occurrence for workers' compensation, and maintains excess insurance coverage from $750,000 to $10 million per occurrence with a commercial insurance carrier. The County is self-insured up to $2 million per occurrence on public liability (excluding the airport, which is insured for catastrophic losses by a commercial insurance carrier up to $75 million per occurrence) and automobile liability, and maintains excess insurance coverage from $2 million to $10 million per occurrence with commercial insurance carriers. All claims are adjusted in-house by the County, except for dental which is adjusted by outside parties.

In addition, the County maintains $75 million "All Risk" coverage (including flood insurance) with a $50,000 deductible, and $50 million earthquake insurance coverage on all locations with commercial insurance carriers.

The County previously participated with other counties in a group policy for "All-Risk" insurance with a total maximum coverage of $200 million available to all participating counties. The County has now selected an individual policy with a $75 million maximium. Through this individual policy, the County was able to secure the earthquake insurance on all County buildings.

During the past three years there have been no instances of the amount of claim settlements exceeding insurance coverage.

Internal service funds are used to account for the County's self-insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated expenditures for self-insured claims. Charges to operating funds are recorded as expenditures of such funds and revenues of the internal service funds. Accrual and payment of claims are recorded in the internal service funds. In 1995-96, the Medical Malpractice Liability Fund did not charge other funds, however it recorded expenditures of $10 million at year-end to reserve for unanticipated claims increases.

The County has accrued a liability of $69.7 million at June 30, 1996 for all self-insured claims in the Internal Service Fund which includes an amount for incurred but not reported claims. The self-insurance reserve is based on actuarially determined amounts for workers' compensation, public liability, and medical malpractice liability and based on management's estimates for all other reserves. In the opinion of the County, the amounts accrued are adequate to cover claims incurred but not reported in addition to known claims.

Changes in the Funds' claims liability amount in fiscal years 1995-96 and 1994-95 were (in thousands):

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End
1995-96	$ 57,137	31,933	19,402	69,668
1994-95	$ 60,831	13,451	17,145	57,137

Current year claims and changes in estimates increased in 1995-96 primarily from increased workers' compensation, public liability and medical malpractice liability claims. The actuarially determined liability for workers' compensation increased by approximately $2 million. Increases and decreases of this size are not uncommon to workers' compensation. The actuarially determined liability for public liability increased by approximately $3 million. The increase was primarily due to claims for hillside repair in a subdivision experiencing soil slippage. The actuarially determined liability for medical malpractice liability increased by approximately $10 million, reflecting an increase in catastrophic claims against County physicians working at the County Hospital.

19. COURT FACILITIES FIRES

On August 28, 1995 and September 14, 1995, two of the County's court facilities suffered fires set by arson. The damage was significant. The County is insured for such events and the financial impact on the County is limited to the amount of its deductible: $50,000 per occurrence. Court operations were immediately moved to replacement facilities and remained in full operation. During the year, expenditures to repair damage caused by the fires, recorded within general government expenditures, approximated $12 million and insurance reimbursements, recorded within other revenue, approximated $12 million. The County continues to work closely with its insurers to obtain full reimbursements without undue delay.

20. COMMITMENTS AND CONTINGENCIES

A. Grants

The County participates in a number of Federal and State grant programs which are subject to financial and compliance audits by the grantors or their representatives. Audits of certain grant programs through June 30, 1996, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The County believes that such disallowances, if any, would not have a material effect on the general-purpose financial statements.

B. Health Insurance

Health care benefits for active and retired employees are jointly financed by the beneficiaries and by the County. Employees have a choice of participation in three medical plans: Kaiser Permanente, a private health maintenance organization (HMO); Qual-Med Health Plan, with both a preferred provider plan (PPO) and a HMO; and the Contra Costa Health Plan (CCHP), operated by the County Health Services Department. The

County subvents 79% of Kaiser and Qual-Med HMO, 77% of Qual-Med PPO and 98% of CCHP premiums for health plan members. A dental plan is also offered to all employees. The County's contribution to health and dental plans during 1995-96 for active employees was $24,422,000. The County's liability for health care benefits is limited to its annual contribution.

C. Post-Employment Benefits Other Than Pensions

In addition to providing retirement benefits as described in Note 21 below, retired employees are allowed to continue participation in the medical and dental plans described above. As of June 30, 1996, there were 3,001 retired employees participating in the health plans, and the County contributed $8,694,000 toward payment of the premiums. The cost of retiree health care is recognized when the County makes its contribution on a pay-as-you-go basis and is accounted for in the General Fund, Library Fund, Fire District Funds, or Enterprise Funds as appropriate. This post-employment benefit was approved by Board of Supervisors resolution number 264 on August 22, 1961 with an effective date of October 1, 1961. To be eligible, the retiring employee must have been a member of a participating health plan for at least 5 consecutive years.

D. Pending Legal Matters

Numerous lawsuits are pending or threatened against the County. The County has recorded actuarially determined reserves in the Internal Service Fund to adequately cover estimated potential material adverse losses at June 30, 1996.

E. Proposition No. 62

The California Supreme Court has upheld the constitutionality of Proposition 62, a 1986 initiative which required voter approval of all new or increased taxes. The Court's ruling may invalidate certain taxes previously collected by the County and disallow these taxes from being collected in the future. The likelihood and amount of such an adverse effect upon the financial position of the County is currently unknown and has not been reflected in the general purpose financial statements. Management does not believe this ruling will materially affect the County's financial position.

21. PENSION PLAN

A. Plan Description

The Contra Costa County Employees' Retirement Association (CCCERA) is a cost-sharing multiple-employer defined benefit pension plan governed by the County Employees' Retirement Law of 1937. The plan covers substantially all of the employees of the County, its special districts, the Housing Authority and thirteen other member agencies.

The plan provides for retirement, disability, death and survivor benefits, in accordance with the County Employees' Retirement Law. Annual cost-of-living adjustments to retirement benefits can be granted by the Retirement Board as provided by State statutes.

The CCCERA is divided into three separate benefit sections of the 1937 Act. These sections are known as: General - Tier I, General - Tier II and Safety. Tier I includes all General members hired before August 1, 1980 and electing not to transfer to Tier II. The Tier II section includes all employees hired on or after August 1, 1980 and all General members electing to transfer from Tier I. The Safety section covers all employees in active law enforcement, active fire suppression work or certain other "safety" classifications as designated by the CCCERA's Retirement Board.

Service retirement benefits are based on age, length of service and final average salary. For the Tier I and Safety sections, the retirement benefit is based on a one-year average salary, in accordance with Government Code Section 31462. For Tier II, the benefit is based on a three-year average salary.

The CCCERA issues a stand alone financial report which is available at its office located at 1355 Willow Way, Suite 221, Concord, California 94520.

B. Funding Policy

Pursuant to provisions of the 1937 Act, the Retirement Board recommends the annual contribution rates for adoption by the Board of Supervisors. New contribution rates, based on the actuarial study as of January 1, 1995, became effective July 1, 1995. The contribution requirements are determined as a percentage of payroll.

The employer rates were calculated on the alternate funding method permitted by Section 31453.5 of the Government Code. The "entry age normal funding" method is used to calculate the rate required to provide all the benefits promised to a new member. Unfunded costs resulting from this calculation are amortized over 15.5 years from the January 1, 1995 valuation date.

Active plan members are required to contribute an actuarially determined percentage of their annual covered salary. The required percentage rates vary according to the benefit section and entry age of the employee. The rates in effect during fiscal year 1995-96 (based on covered payroll as of January 1, 1995) ranged from 2.3% to 10.5% of the employees' annual covered salary.

The County employer rates of contribution, calculated as a percentage of the County's covered payroll of $266,693,000 as of January 1, 1995, for fiscal year 1995-96 were:

General Members, Tier I	10.68%
General Members, Tier II	5.06
Safety Members	14.12

During 1995-96, the County implemented GASB Statement No. 27 effective for reporting CCERA's calendar year ended December 31, 1995. There was a $151,000 pension liability at transition based on an installment agreement made by the Riverview Fire Protection District to join CCCERA. The County assumed this obligation effective July 1, 1994, when the District was annexed by the County.

The following table shows the County's required contributions and the percentage contributed, for the current year and each of the two preceding years:

Calendar Year	Annual County Required Contribution (ARC)	Percentage Contributed by County
1993	$ 39,781,227	100%
1994	29,224,290	100
1995	28,147,254	100

22. SUBSEQUENT EVENTS

A. 1996-97 Tax and Revenue Anticipation Notes

On July 1, 1996, the County issued $120,000,000 of short-term tax and revenue anticipation notes. The notes bear interest at 4.5% and will mature July 3, 1997.

B. Legal Matters Settled

In 1993, a class action suit was brought against the County challenging the County's "family budget unit" used in calculating general assistance aid to recipients in shared housing. The Superior Court upheld the County's standards, however the Court of Appeals reversed the Superior Court's decision, ruling against the County. In October 1995, the Court approved a plan agreed to by the County and plaintiff for retroactive general assistance for eligible welfare recipients and entered a judgement to execute the plan. June 16, 1996 was the last day for potential class members to submit claims to the County. Out of 701 cases and claims reviewed, 381 were found to be eligible for the corrective payment. The total amount of funds issued to correct underpayments was $212,000. In March 1996, the County and defense counsel reached agreement on the payment of $35,000 in attorneys' fees to defense counsel.

The Contra Costa County Employees' Retirement Association (CCCERA) received an adverse judgement in a class action filed by retired County employees to include "holiday pay" in their final compensation used to compute retirement benefits. In November, 1996, the CCCERA paid $402,000 to resolve claims for additional benefits of employees who retired between 1987 and 1995. The liability for employees who retired prior to 1987 as well as other employees who retired between 1987 and 1995 is not yet determinable. These costs will eventually be passed on to the County.

C. Effect of New Legislation

Proposition 218 was approved by the voters in November 1996 and could sharply limit the County's ability to collect new taxes and fees. This measure requires a voter majority approval for all taxes used for "general government purposes" and a two-thirds voter approval for "special taxes" used for defined purposes. Proposition 218 repeals any such taxes imposed after January 1, 1995, that fail to meet these requirements. For these taxes to remain in effect, the local government must obtain voter approval by November 1998. The impact of this new law on the County has not yet been determined.

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

GENERAL FUND

The General Fund accounts for legally authorized activities of the County not provided for in other restricted funds. General Fund revenues are derived from taxes, licenses, permits, franchise fees, fines, forfeitures and penalties, use of money and property, aid from other governmental agencies, charges for current services, and other revenue. General Fund expenditures and encumbrances are classified by the functions of general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreational and cultural services. The resources of the General Fund are generally expended and replenished on an annual basis. The Fund will continue to exist indefinitely.

COUNTY OF CONTRA COSTA

GENERAL FUND BALANCE SHEET

JUNE 30, 1996

(With comparative totals for June 30, 1995)

(In Thousands)

Assets		1996	1995
Cash and investments	$	114,420	117,317
Accounts receivable and accrued revenue		59,008	56,268
Inventories		1,656	1,627
Due from other funds		47,783	35,380
Advances to other funds		866	598
Prepaid items and deposits		2,491	2,854
Total Assets	$	226,224	214,044
Liabilities and Fund Equity			
Liabilities:			
Short term notes		90,000	95,000
Accounts payable and accrued liabilities		27,512	27,990
Due to other funds		22,586	14,768
Welfare program advances		19,541	14,639
Deferred revenue and credits		10,061	10,077
Total Liabilities		169,700	162,474
Fund Equity:			
Fund Balance Reserved For:			
Encumbrances		10,921	10,239
Inventories		1,656	1,627
Advances to other funds		866	598
Prepaid items and deposits		2,079	2,379
Total Fund Balance - Reserved		15,522	14,843
Fund Balance - Unreserved:			
Designated for future use		6,462	5,679
Undesignated		34,540	31,048
Total Fund Balance - Unreserved		41,002	36,727
Total Fund Balances		56,524	51,570
Total Liabilities and Fund Balances	$	226,224	214,044

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1996
(With comparative totals for June 30, 1995)
(In Thousands)

	1995 - 96			
	Budget	Actual	Variance Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Taxes	$ 91,092	95,773	4,681	89,992
Licenses, permits and franchise fees	6,044	6,689	645	4,978
Fines, forfeitures and penalties	18,002	17,437	(565)	18,371
Use of money and property	10,017	13,406	3,389	12,693
Intergovernmental	372,287	373,167	880	383,118
Charges for services	103,810	99,678	(4,132)	116,447
Other revenue	18,187	17,456	(731)	11,635
Total Revenues	619,439	623,606	4,167	637,234
Expenditures:				
Current:				
General government	90,969	82,256	8,713	67,825
Public protection	147,294	141,875	5,419	157,135
Health and sanitation	116,704	115,286	1,418	114,585
Public assistance	242,003	233,862	8,141	238,859
Education	132	130	2	122
Public ways and facilities	12,191	6,933	5,258	9,454
Recreation and culture	1		1	
Debt Service - Interest	4,278	4,273	5	4,469
Capital outlay	1,371	1,371		3,477
Total Expenditures	614,943	585,986	28,957	595,926
Excess of revenues over (under) expenditures	4,496	37,620	33,124	41,308
Other Financing Sources (Uses):				
Operating transfers in	18,804	18,804		24,266
Operating transfers out	(50,911)	(50,911)		(71,628)
Capital lease financing		1,371	1,371	3,477
Total Other Financing Sources (Uses)	(32,107)	(30,736)	1,371	(43,885)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(27,611)	6,884	34,495	(2,577)
Fund Balances at Beginning of Year, as Previously Reported	51,570	51,570		50,213
Adjustment to beginning fund balance		(418)	(418)	4,664
Fund Balances at Beginning of Year, as Restated	51,570	51,152	(418)	54,877
Residual equity transfers in				5
Residual equity transfers out		(1,512)	(1,512)	(735)
Fund Balance at End of Year	$ 23,959	56,524	32,565	51,570

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
GENERAL GOVERNMENT				
Board of Supervisors				
Salaries and benefits	$ 1,029	1,029		1,082
Services and supplies	614	604	10	514
Fixed assets	5		5	10
Expenditure transfers	(102)	(102)		(100)
Total	1,546	1,531	15	1,506
Clerk of the Board				
Salaries and benefits	309	277	32	287
Services and supplies	46	46		28
Expenditure transfers	(25)	(29)	4	(24)
Total	330	294	36	291
Administrator				
Salaries and benefits	1,994	1,994		1,827
Services and supplies	756	703	53	825
Other charges	8	8		8
Fixed assets	74	28	46	137
Expenditure transfers	(201)	(201)		(95)
Total	2,631	2,532	99	2,702
Auditor - Controller				
Salaries and benefits	4,353	3,925	428	3,938
Services and supplies	1,138	1,119	19	1,371
Fixed assets				8
Expenditure transfers	(537)	(537)		(697)
Total	4,954	4,507	447	4,620

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Treasurer - Tax Collector				
Salaries and benefits	1,701	1,649	52	1,603
Services and supplies	690	616	74	625
Other charges	11	6	5	9
Fixed assets	13	2	11	2
Total	2,415	2,273	142	2,239
Assessor				
Salaries and benefits	7,063	7,063		6,905
Services and supplies	1,201	1,048	153	974
Other charges	6	6		1
Fixed assets	185	123	62	40
Expenditure transfers	(25)	(25)		(22)
Total	8,430	8,215	215	7,898
Purchasing				
Salaries and benefits	313	299	14	347
Services and supplies	89	80	9	78
Other charges	4	4		4
Fixed assets	1	1		
Expenditure transfers	(34)	(34)		(32)
Total	373	350	23	397
Management Information Systems				
Services and supplies	1,268	481	787	239
Fixed assets	213	211	2	48
Total	1,481	692	789	287

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenue Collections				
Salaries and benefits	1,174	1,174		1,168
Services and supplies	342	300	42	245
Other Charges	3	3		3
Fixed assets				2
Expenditure transfers	(313)	(313)		(378)
Total	1,206	1,164	42	1,040
County Counsel				
Salaries and benefits	2,789	2,789		2,670
Services and supplies	312	308	4	263
Fixed assets	19	19		10
Expenditure transfers	(999)	(1,012)	13	(1,010)
Total	2,121	2,104	17	1,933
Human Resources				
Salaries and benefits	2,634	2,535	99	2,387
Services and supplies	2,187	1,591	596	1,552
Other charges	14		14	3
Fixed assets	49	25	24	2
Expenditure transfers	(436)	(441)	5	(428)
Total	4,448	3,710	738	3,516
Personnel Merit Board				
Salaries and benefits	47	47		41
Services and supplies	38	12	26	35
Expenditure transfers		(6)	6	(11)
Total	85	53	32	65

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Elections				
Salaries and benefits	1,090	1,090		945
Services and supplies	2,144	1,834	310	1,525
Fixed assets	93	66	27	85
Expenditure transfers	(185)	(232)	47	(50)
Total	3,142	2,758	384	2,505
Telephone Exchange				
Salaries and benefits	869	869		800
Services and supplies	2,768	2,735	33	2,444
Other charges	217	217		297
Fixed assets	116	50	66	2
Expenditure transfers	(3,175)	(3,175)		(2,679)
Total	795	696	99	864
Fleet Services				
Salaries and benefits	1,196	1,195	1	1,130
Services and supplies	4,291	4,289	2	3,770
Other charges	867	51	816	51
Fixed assets	1,369	919	450	967
Expenditure transfers	(6,171)	(6,223)	52	(5,382)
Total	1,552	231	1,321	536
Building Occupancy Cost				
Services and supplies	15,672	15,290	382	14,245
Other charges	32	31	1	58
Fixed assets	30		30	49
Expenditure transfers	(520)	(523)	3	(464)
Total	15,214	14,798	416	13,888

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Building Maintenance				
Salaries and benefits	9,638	9,634	4	8,957
Services and supplies	16,779	16,753	26	15,753
Other charges	12,499	12,498	1	10,916
Fixed assets	140	51	89	53
Expenditure transfers	(35,114)	(35,115)	1	(31,693)
Total	3,942	3,821	121	3,986
Plant Acquisition				
Other charges	10	10		
Fixed assets	20,199	19,639	560	8,284
Total	20,209	19,649	560	8,284
Economic Development				
Services and supplies	56	56		63
Employee Benefits				
Salaries and benefits	7,639	6,558	1,081	5,616
Services and supplies	894	217	677	21
Other Charges	193	49	144	
Fixed Assets	225	158	67	
Total	8,951	6,982	1,969	5,637
Information Technology				
Salaries and benefits	4,795	4,795		4,628
Services and supplies	3,704	2,839	865	2,484
Other charges	409	409		440
Fixed assets	414	399	15	205
Expenditure transfers	(6,483)	(6,483)		(8,182)
Total	2,839	1,959	880	(425)

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Central Service/Microfilm				
Salaries and benefits	732	706	26	731
Services and supplies	1,067	1,020	47	926
Other charges	86	85	1	55
Fixed Assets	36	16	20	
Expenditure transfers	(1,671)	(1,690)	19	(1,641)
Total	250	137	113	71
General Services Administration				
Salaries and benefits	930	930		904
Services and supplies	199	182	17	162
Other charges	2	2		2
Fixed assets	4	3	1	10
Expenditure transfers	(1,142)	(1,143)	1	(1,071)
Total	(7)	(26)	19	7
Insurance				
Salaries and benefits	1,550	1,430	120	1,249
Services and supplies	4,884	4,828	56	6,857
Other charges	54	3	51	61
Fixed assets	11	3	8	6
Expenditure transfers		(1)	1	
Total	6,499	6,263	236	8,173
UAAL pension bond debt service transfers				
Salaries and benefits	(2,493)	(2,493)		(2,261)

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Total General Government				
Salaries and benefits	49,352	47,495	1,857	44,954
Services and supplies	61,139	56,951	4,188	54,999
Other charges	14,415	13,382	1,033	11,911
Fixed assets	23,196	21,713	1,483	9,920
Expenditure transfers	(57,133)	(57,285)	152	(53,959)
Total	90,969	82,256	8,713	67,825
PUBLIC PROTECTION				
Superior Courts *				
Salaries and benefits				4,528
Services and supplies				1,991
Other charges				23
Fixed assets				61
Expenditure transfers				(87)
Total				6,516
Municipal Courts *				
Salaries and benefits				10,292
Services and supplies				2,882
Other charges				152
Fixed assets				71
Total				13,397

* Superior and Municipal Court operations are reported in the Courts and Criminal Justice Special Revenue Fund beginning in fiscal year 1995-96.

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Law and Justice Systems				
Salaries and benefits	151	151		143
Services and supplies	395	353	42	271
Other charges	12		12	
Expenditure transfers	(57)	(57)		(47)
Total	501	447	54	367
Grand Jury				
Services and supplies	69	69		60
Criminal Grand Jury				
Services and supplies	58	58		102
County Clerk *				
Salaries and benefits				4,031
Services and supplies				751
Other charges				6
Expenditure transfers				(26)
Total				4,762
District Attorney				
Salaries and benefits	11,921	11,603	318	11,177
Services and supplies	1,624	1,261	363	1,182
Other charges	63	41	22	99
Fixed assets	196	36	160	40
Expenditure transfers	(152)	(152)		(136)
Total	13,652	12,789	863	12,362

* County Clerk operations are reported in the Courts and Criminal Justice Special Revenue Fund beginning in fiscal year 1995-96.

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Public Defender				
Salaries and benefits	8,909	8,909		8,214
Services and supplies	1,037	1,007	30	917
Fixed assets	35	35		38
Total	9,981	9,951	30	9,169
District Attorney Family Support				
Salaries and benefits	8,790	8,790		8,725
Services and supplies	3,144	2,924	220	2,587
Fixed assets	196	195	1	47
Expenditure transfers	(962)	(962)		(927)
Total	11,168	10,947	221	10,432
Conflict Defense Services				
Services and supplies	1,541	1,504	37	1,679
Fixed assets	27	27		
Total	1,568	1,531	37	1,679
Sheriff				
Salaries and benefits	35,189	35,189		36,201
Services and supplies	4,363	3,504	859	3,519
Other charges	627	601	26	357
Fixed assets	409	158	251	118
Expenditure transfers	(12)	(132)	120	(186)
Total	40,576	39,320	1,256	40,009

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Jail				
Salaries and benefits	28,470	28,014	456	23,086
Services and supplies	5,007	4,954	53	4,221
Other charges	317	292	25	279
Fixed assets	159	78	81	23
Expenditure transfers	(64)	(195)	131	(9)
Total	33,889	33,143	746	27,600
Jail - Health Services				
Salaries and benefits	4,002	4,002		3,762
Services and supplies	2,669	2,654	15	2,245
Other charges				5
Fixed assets	6	5	1	
Expenditure transfers	(670)	(670)		(474)
Total	6,007	5,991	16	5,538
Probation				
Salaries and benefits	17,067	17,067		16,651
Services and supplies	2,830	2,781	49	2,373
Other charges	5,987	5,991	(4)	5,577
Fixed assets	24	16	8	109
Expenditure transfers	(24)	(23)	(1)	(21)
Total	25,884	25,832	52	24,689
Justice System Programs				
Salaries and benefits	132	132		
Services and supplies	416	215	201	170
Other charges	537	219	318	53
Fixed assets	198	13	185	
Total	1,283	579	704	223

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Flood Control				
Services and supplies	408	372	36	253
Agriculture				
Salaries and benefits	1,695	1,695		1,624
Services and supplies	95	94	1	97
Fixed assets	91	25	66	85
Total	1,881	1,814	67	1,806
Recorder				
Salaries and benefits	1,303	1,081	222	1,009
Services and supplies	281	255	26	288
Other charges	1		1	
Expenditure transfers	(5)	(9)	4	(12)
Total	1,580	1,327	253	1,285
Local Agency Formation				
Salaries and benefits	139	135	4	139
Services and supplies	86	65	21	62
Total	225	200	25	201

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Community Development				
Salaries and benefits	3,335	3,180	155	3,048
Services and supplies	1,218	776	442	970
Other charges	16	15	1	15
Fixed assets	32	29	3	8
Expenditure transfers	(2,737)	(2,737)		(3,012)
Total	1,864	1,263	601	1,029
Coroner				
Salaries and benefits	866	866		786
Services and supplies	398	377	21	366
Fixed assets	2	2		
Expenditure transfers	2	(2)	4	
Total	1,268	1,243	25	1,152
Emergency Services				
Salaries and benefits	275	274	1	260
Services and supplies	100	96	4	83
Expenditure transfers				(3)
Total	375	370	5	340
Public Administrator				
Salaries and benefits	143	143		138
Services and supplies	4	4		3
Other charges	1	1		
Total	148	148		141

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Animal Services				
Salaries and benefits	3,080	2,808	272	2,759
Services and supplies	586	460	126	423
Fixed assets	51	21	30	8
Total	3,717	3,289	428	3,190
UAAL pension bond debt service transfers				
Salaries and benefits	(8,808)	(8,808)		(9,167)
Total Public Protection				
Salaries and benefits	116,659	115,231	1,428	127,406
Services and supplies	26,329	23,783	2,546	27,495
Other charges	7,561	7,160	401	6,566
Fixed assets	1,426	640	786	608
Expenditure transfers	(4,681)	(4,939)	258	(4,940)
Total	147,294	141,875	5,419	157,135
HEALTH AND SANITATION				
Public Health				
Salaries and benefits	21,357	21,357		20,944
Services and supplies	9,015	8,751	264	7,494
Other charges	4	4		4
Fixed assets	288	124	164	61
Expenditure transfers	(2,076)	(2,076)		(1,935)
Total	28,588	28,160	428	26,568

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Environmental Health				
Salaries and benefits	4,364	4,364		4,246
Services and supplies	3,433	3,290	143	2,796
Other charges	1	1		2
Fixed assets	340	37	303	36
Expenditure transfers	(1)	(1)		(1)
Total	8,137	7,691	446	7,079
Childrens Services				
Salaries and benefits	2,705	2,705		2,495
Services and supplies	1,616	1,614	2	1,637
Other charges	2	2		2
Fixed assets	3	3		
Total	4,326	4,324	2	4,134
Health Services Homeless Program				
Salaries and benefits	66	66		
Services and supplies	1,832	1,824	8	
Total	1,898	1,890	8	

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Substance Abuse *				
Salaries and benefits	3,102	3,102		3,662
Services and supplies	9,845	9,472	373	9,566
Other charges	1		1	1
Fixed assets	14	8	6	60
Expenditure transfers	(473)	(473)		(1,091)
Total	12,489	12,109	380	12,198
Mental Health				
Salaries and benefits	10,009	10,009		9,224
Services and supplies	31,327	31,396	(69)	29,353
Other charges	3,770	3,770		4,021
Fixed assets	45	42	3	38
Expenditure transfers	(218)	(218)		
Total	44,933	44,999	(66)	42,636
General Sewer Planning				
Services and supplies	23	22	1	25
Medical Disproportionate Share				
Other charges	17,475	17,475		23,047
Solid Waste Management				
Services and supplies	1,032	812	220	784
Fixed assets	83	83		142
Total	1,115	895	220	926
UAAL pension bond debt service transfers				
Salaries and benefits	(2,280)	(2,279)	(1)	(2,028)

* In 1995-96, the Alcohol Abuse and Drug Abuse were consolidated under the heading of Substance Abuse.

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Total Health and Sanitation				
Salaries and benefits	39,323	39,324	(1)	38,543
Services and supplies	58,123	57,181	942	51,655
Other charges	21,253	21,252	1	27,077
Fixed assets	773	297	476	337
Expenditure transfers	(2,768)	(2,768)		(3,027)
Total	116,704	115,286	1,418	114,585
PUBLIC ASSISTANCE				
Social Services				
Salaries and benefits	50,520	50,519	1	48,485
Services and supplies	27,294	25,468	1,826	25,520
Other charges	145,152	141,439	3,713	149,310
Fixed assets	753	140	613	761
Expenditure transfers	(166)	(166)		(44)
Total	223,553	217,400	6,153	224,032
Veterans Services				
Salaries and benefits	257	257		254
Services and supplies	10	10		12
Total	267	267		266

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Private Industry Council				
Salaries and benefits	1,161	1,056	105	871
Services and supplies	6,242	5,943	299	5,165
Other charges	78	45	33	63
Fixed assets	171	152	19	17
Expenditure transfers	(235)	(279)	44	(17)
Total	7,417	6,917	500	6,099
Community Services				
Salaries and benefits	4,067	4,067		2,545
Services and supplies	4,415	4,091	324	4,628
Fixed assets	56	56		8
Expenditure transfers	(370)	(370)		(106)
Total	8,168	7,844	324	7,075
Community Development				
Salaries and benefits				1
Services and supplies	5,719	4,593	1,126	4,102
Fixed assets	25	4	21	12
Total	5,744	4,597	1,147	4,115
Housing Rehabilitation				
Salaries and benefits	189	185	4	178
Services and supplies	87	74	13	69
Total	276	259	17	247

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
UAAL pension bond debt service transfers				
Salaries and benefits	(3,422)	(3,422)		(2,975)
Total Public Assistance				
Salaries and benefits	52,772	52,662	110	49,359
Services and supplies	43,767	40,179	3,588	39,496
Other charges	145,230	141,484	3,746	149,373
Fixed assets	1,005	352	653	798
Expenditure transfers	(771)	(815)	44	(167)
Total	242,003	233,862	8,141	238,859
EDUCATION				
Cooperative Extension Service				
Salaries and benefits	114	114		107
Services and supplies	23	21	2	22
Fixed assets	3	3		
Total	140	138	2	129
UAAL pension bond debt service transfers				
Salaries and benefits	(8)	(8)		(7)
Total Education				
Salaries and benefits	106	106		100
Services and supplies	23	21	2	22
Fixed assets	3	3		
Total	132	130	2	122

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
PUBLIC WAYS AND FACILITIES				
Public Works				
Salaries and benefits	15,588	15,552	36	15,124
Services and supplies	4,819	4,791	28	4,619
Other charges	36	36		38
Fixed assets	275	221	54	101
Expenditure transfers	(14,652)	(15,053)	401	(14,218)
Total	6,066	5,547	519	5,664
Road Construction				
Services and supplies	4,200	2,066	2,134	1,325
Other charges	2,875	270	2,605	3,320
Total	7,075	2,336	4,739	4,645
UAAL pension bond debt service transfers				
Salaries and benefits	(950)	(950)		(855)
Total Public Ways and Facilities				
Salaries and benefits	14,638	14,602	36	14,269
Services and supplies	9,019	6,857	2,162	5,944
Other charges	2,911	306	2,605	3,358
Fixed assets	275	221	54	101
Expenditure transfers	(14,652)	(15,053)	401	(14,218)
Total	12,191	6,933	5,258	9,454
RECREATION AND CULTURE				
Parks Administration				
Services and supplies	1		1	

(continued)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
INTEREST				
Services and supplies	166	161	5	89
Other charges	4,112	4,112		4,380
Total	4,278	4,273	5	4,469
CAPITAL OUTLAY				
Fixed assets	1,371	1,371		3,477
GRAND TOTAL				
Salaries and benefits	272,850	269,420	3,430	274,631
Services and supplies	198,567	185,133	13,434	179,700
Other charges	195,482	187,696	7,786	202,665
Fixed assets	28,049	24,597	3,452	15,241
Expenditure transfers	(80,005)	(80,860)	855	(76,311)
Total	$ 614,943	585,986	28,957	595,926

(concluded)

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

SPECIAL REVENUE FUNDS

ROAD FUND

This Fund was established to provide for maintenance and construction of roadways. Revenues consist primarily of the County's share of State highway user taxes and are supplemented by federal funds.

LIBRARY FUND

This Fund was established to provide library services for all areas of the County except the city of Richmond. Property taxes provide most of the Fund's revenues.

FIRE PROTECTION FUNDS

These Special District Funds provide fire protection services to both cities and unincorporated areas in the County. They are financed primarily by property taxes.

HEALTH AND SANITATION FUNDS

These Funds provide a variety of health and sanitation services. They are financed by State grants, the County's share of the tobacco tax, and user fees.

SERVICE AREAS FUNDS

These Special District Funds provide services such as lighting, park, or street maintenance to specific areas in the County. They are financed by property taxes and user charges.

FLOOD CONTROL FUNDS

These Special District Funds provide services to control flood and storm waters. Revenues are primarily received from property taxes and Federal grants.

LAW ENFORCEMENT FUNDS

These Funds provide for a variety of law enforcement services financed by property taxes, narcotics seizures, and court fines and fees.

COURTS AND CRIMINAL JUSTICE FUNDS

These Funds are used for the improvement of court house and criminal justice facilities and related automated information systems. Revenues are derived from court fines and fees.

RECORDER/CLERK MODERNIZATION FUNDS

These Funds provide for automation of civil and small claims functions of the municipal courts and for micrographics and modernization of the Recorder's Office. Revenues received are from filing and recording fees.

OTHER SPECIAL REVENUE FUNDS

These Funds account for the activities of several non-grant Special Revenue Funds whose combined revenues are less than one percent of total Special Revenue Funds. They include Fish and Game, Survey Monuments, Victim Assistance, Sans Crainte Drainage, and County Water Districts.

LAND DEVELOPMENT FUND

This Fund was established to report growth management related activities, such as Building Inspection, Public Works engineering, and Community Development growth management related services.

REDEVELOPMENT AGENCY (RDA) FUNDS

These Funds are used to account for the financial resources designated for the improvement of targeted low to moderate income housing areas and the elimination of blight.

HOUSING AUTHORITY FUNDS

These Funds are used to account for the financial resources designated for housing and housing assistance to low income residents of Contra Costa County.

CHILD DEVELOPMENT FUND

This Fund is used to account for the financial resources designated for the County's Child Development programs.

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

COUNTY OF CONTRA COSTA

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

JUNE 30, 1996

(With comparative totals for June 30, 1995)

(In Thousands)

	Road	Library	Fire Protection	Health And Sanitation	Service Areas	Flood Control	Law Enforcement
Assets							
Cash and investments	$ 20,047	3,398	21,269	3,581	8,068	4,029	8,504
Land held for sale							
Accounts receivable	6,720	335	581	7	102	2,927	28
Due from other funds	940	27	156	87	15	197	1,559
Advances to other funds					982	8,801	
Notes receivable							
Prepaid items and deposits	259					216	
Total Assets	$ 27,966	3,760	22,006	3,675	9,167	16,170	10,091
Liabilities and Fund Equity							
Liabilities:							
Accounts payable and accrued liabilities	1,023	673	4,132	444	114	195	32
Due to other funds	1,939	217	225	916	279	1,616	4,540
Advances from other funds							
Deferred revenue and credits		74	7				
Total Liabilities	2,962	964	4,364	1,360	393	1,811	4,572
Fund Equity:							
Fund Balance:							
Reserved for:							
General reserve			396				500
Encumbrances	1,317	726	3,940	249	119	373	62
Prepaid items and deposits	259					216	
Land held for sale							
Advances to other funds					982	8,801	
Total Fund Balance - Reserved	1,576	726	4,336	249	1,101	9,390	562
Fund Balance (Deficit) - Unreserved:							
Designated for future use	2,903	68				92	1,894
Undesignated	20,525	2,002	13,306	2,066	7,673	4,877	3,063
Total Fund Balance (Deficit) - Unreserved	23,428	2,070	13,306	2,066	7,673	4,969	4,957
Total Fund Balances (Deficits)	25,004	2,796	17,642	2,315	8,774	14,359	5,519
Total Liabilities and Fund Equity	$ 27,966	3,760	22,006	3,675	9,167	16,170	10,091

Courts & Criminal Justice	Recorder/ Clerk Modernization	Other Special Revenue	Land Development	RDA	Housing Authority*	Child Development	Totals 1996	Totals 1995
1,208	4,050	3,428	6,979	1,563	10,744	227	97,095	75,937
				2,189			2,189	2,189
1,494	19	15	192	5	1,445	340	14,210	13,755
7,354	4	4	789	3	2	22	11,159	5,975
		2,683					12,466	10,484
					2,485		2,485	2,372
3				75	175		728	4,807
10,059	4,073	6,130	7,960	3,835	14,851	589	140,332	115,519
1,855	33	23	418	7	4,077	355	13,381	9,214
7,421	1	62	826	3		332	18,377	10,739
400				2,657			3,057	2,603
			4,632		6,616		11,329	7,056
9,676	34	85	5,876	2,667	10,693	687	46,144	29,612
							896	896
211	98	4	591	1,051		122	8,863	7,969
3				75	175		728	4,807
				2,189			2,189	2,189
		2,683					12,466	10,484
214	98	2,687	591	3,315	175	122	25,142	26,345
			181				5,138	5,052
169	3,941	3,358	1,312	(2,147)	3,983	(220)	63,908	54,510
169	3,941	3,358	1,493	(2,147)	3,983	(220)	69,046	59,562
383	4,039	6,045	2,084	1,168	4,158	(98)	94,188	85,907
10,059	4,073	6,130	7,960	3,835	14,851	589	140,332	115,519

* Housing Authority fund reported as of March 31, 1996.

COUNTY OF CONTRA COSTA

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1996

(With comparative totals for June 30, 1995)

(In Thousands)

	Road	Library	Fire Protection	Health And Sanitation	Service Areas	Flood Control	Law Enforcement
Revenues:							
Taxes	$	8,749	49,495	4,032	2,226	3,325	3,048
Licenses, permits and franchise fees		32	406		11	2,344	
Fines, forfeitures and penalties				743			324
Use of money and property	747	55	143	86	324	306	271
Intergovernmental	27,272	1,325	1,820	2,930	327	1,135	5
Charges for services	8,646	424	2,078	1,837	2,465	8,235	98
Other revenue	1,013	246	816		113	182	337
Total Revenues	37,678	10,831	54,758	9,628	5,466	15,527	4,143
Expenditures:							
Current:							
General government		10					
Public protection			53,101		3,730	15,906	4,779
Health and sanitation				10,265			
Public assistance							
Education		12,652			96		
Public ways and facilities	30,084				856		
Recreation and culture					803		
Capital outlay							
Total Expenditures	30,084	12,662	53,101	10,265	5,485	15,906	4,779
Excess (deficiency) of revenues over (under) expenditures	7,594	(1,831)	1,657	(637)	(19)	(379)	(636)
Other Financing Sources (Uses)							
Operating transfers in							
Operating transfers out		(324)				(100)	(1,234)
Advances from other funds						1,951	
Repayment of advances			(283)			(500)	
Proceeds from issuance of debt							
Total Other Financing Sources (Uses)		(324)	(283)			1,351	(1,234)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	7,594	(2,155)	1,374	(637)	(19)	972	(1,870)
Fund Balances (Deficits) at Beginning of Year, as Previously Reported	17,410	4,951	16,268	2,952	8,793	13,387	5,882
Adjustments to beginning fund balance							
Fund Balances (Deficits) at Beginning of Year, as Restated	17,410	4,951	16,268	2,952	8,793	13,387	5,882
Residual equity transfer in							1,507
Fund Balances (Deficits) at End of Year	$ 25,004	2,796	17,642	2,315	8,774	14,359	5,519

Courts & Criminal Justice	Recorder/ Clerk Modernization	Other Special Revenue	Land Development	RDA	Housing Authority*	Child Development	Totals 1996	Totals 1995
		220		1,085			72,180	69,323
		110	4,977				7,880	8,301
1,908		5					3,040	2,935
24		135	305	70	2,559	10	5,035	4,655
11,337		5		25	45,343	4,923	96,447	93,676
72	1,207	154	4,796				30,012	23,389
30		270	78	2	449	304	3,840	3,288
13,371	1,207	899	10,156	1,182	48,351	5,237	218,434	205,567
1,795		76					1,881	2,003
29,633	960	321	7,628				116,058	112,964
							10,265	8,972
		85		1,810	45,370	5,330	52,595	54,435
							12,748	9,272
			1,663				32,603	25,882
							803	326
					2,733		2,733	4,159
31,428	960	482	9,291	1,810	48,103	5,330	229,686	218,013
(18,057)	247	417	865	(628)	248	(93)	(11,252)	(12,446)
19,585				440			20,025	19,075
(1,139)	(25)		(363)			(160)	(3,345)	(2,001)
							1,951	1,425
							(783)	(1,289)
					173		173	1,342
18,446	(25)		(363)	440	173	(160)	18,021	18,552
389	222	417	502	(188)	421	(253)	6,769	6,106
(11)	3,817	5,628	1,582	1,356	3,737	155	85,907	78,076
								990
(11)	3,817	5,628	1,582	1,356	3,737	155	85,907	79,066
5							1,512	735
383	4,039	6,045	2,084	1,168	4,158	(98)	94,188	85,907

* Housing Authority fund reported as of March 31, 1996.

COUNTY OF CONTRA COSTA

ROAD SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Licenses, permits and franchise fees	$			24
Use of money and property	608	747	139	642
Intergovernmental	29,921	27,272	(2,649)	19,307
Charges for services	4,567	8,646	4,079	3,715
Other revenue	550	1,013	463	61
Total Revenues	35,646	37,678	2,032	23,749
Expenditures:				
Public Ways and Facilities				
Services and supplies	45,868	28,158	17,710	20,606
Other charges	2,385	1,597	788	1,553
Fixed assets	1,450	329	1,121	469
Total Public Ways and Facilities	49,703	30,084	19,619	22,628
Total Expenditures	49,703	30,084	19,619	22,628
Revenues over (under) expenditures	(14,057)	7,594	21,651	1,121
Other Financing Sources:				
Operating transfers in				152
Revenues and other financing sources over (under) expenditures	(14,057)	7,594	21,651	1,273
Fund Balance at Beginning of Year, as Previously Reported	17,410	17,410		15,052
Adjustment to beginning fund balance				1,085
Fund Balance at Beginning of Year, as Restated	17,410	17,410		16,137
Fund Balance at End of Year	$ 3,353	25,004	21,651	17,410

COUNTY OF CONTRA COSTA

LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Taxes	$ 8,403	8,749	346	8,357
Licenses, permits and franchise fees		32	32	8
Use of money and property	65	55	(10)	119
Intergovernmental	975	1,325	350	1,527
Charges for services	418	424	6	452
Other revenue	155	246	91	122
Total Revenues	10,016	10,831	815	10,585
Expenditures:				
General Government				
Fixed assets	227	10	217	2
Education				
Salaries and benefits	6,471	6,313	158	5,907
Services and supplies	5,187	4,733	454	3,060
Other charges	133	125	8	
Fixed assets	2,045	1,481	564	209
Total Education	13,836	12,652	1,184	9,176
Total Expenditures	14,063	12,662	1,401	9,178
Revenues over (under) expenditures	(4,047)	(1,831)	2,216	1,407
Other Financing Sources (Uses):				
Operating transfers in				59
Operating transfers out	(324)	(324)		(315)
Total Other Financing Sources (Uses)	(324)	(324)		(256)
Revenues over (under) expenditures and other financing sources (uses)	(4,371)	(2,155)	2,216	1,151
Fund Balance at Beginning of Year, as Previously Reported	4,951	4,951		3,805
Adjustment to beginning fund balance				(5)
Fund Balance at Beginning of Year, as Restated	4,951	4,951		3,800
Fund Balance at End of Year	$ 580	2,796	2,216	4,951

COUNTY OF CONTRA COSTA

FIRE PROTECTION SPECIAL REVENUE FUNDS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Taxes	$ 49,876	49,495	(381)	48,055
Licenses, permits and franchise fees	381	406	25	367
Use of money and property	88	143	55	124
Intergovernmental	698	1,820	1,122	1,907
Charges for services	1,326	2,078	752	1,787
Other revenue	690	816	126	628
Total Revenues	53,059	54,758	1,699	52,868
Expenditures:				
Public Protection				
Salaries and benefits	49,270	45,899	3,371	44,589
Services and supplies	8,265	6,301	1,964	6,157
Other charges	1,251	242	1,009	427
Fixed assets	4,205	659	3,546	1,138
Total Public Protection	62,991	53,101	9,890	52,311
Revenues over (under) expenditures	(9,932)	1,657	11,589	557
Other Financing Uses:				
Repayment of advances	(283)	(283)		(100)
Revenues over (under) expenditures and other financing uses	(10,215)	1,374	11,589	457
Fund Balance at Beginning of Year	16,268	16,268		15,811
Fund Balance at End of Year	$ 6,053	17,642	11,589	16,268

COUNTY OF CONTRA COSTA

HEALTH AND SANITATION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Taxes	$ 4,035	4,032	(3)	3,889
Fines, forfeitures and penalties	795	743	(52)	743
Use of money and property	72	86	14	70
Intergovernmental	2,930	2,930		2,907
Charges for services	1,798	1,837	39	1,274
Total Revenues	9,630	9,628	(2)	8,883
Expenditures:				
Health and Sanitation				
Salaries and benefits	184	178	6	200
Services and supplies	10,491	9,835	656	8,520
Other charges	252	252		252
Fixed assets	1,266		1,266	
Total Health and Sanitation	12,193	10,265	1,928	8,972
Revenues over (under) expenditures	(2,563)	(637)	1,926	(89)
Other Financing Uses:				
Operating transfers out				(6)
Revenues over (under) expenditures and other financing uses	(2,563)	(637)	1,926	(95)
Fund Balance at Beginning of Year	2,952	2,952		3,047
Fund Balance at End of Year	$ 389	2,315	1,926	2,952

COUNTY OF CONTRA COSTA

SERVICE AREAS SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Taxes	$ 2,254	2,226	(28)	2,215
Licenses, permits and franchise fees	6	11	5	32
Use of money and property	183	324	141	278
Intergovernmental	988	327	(661)	1,453
Charges for services	1,371	2,465	1,094	2,359
Other revenue	84	113	29	12
Total Revenues	4,886	5,466	580	6,349
Expenditures:				
Public Protection				
Services and supplies	5,170	3,195	1,975	3,199
Other charges	397	397		79
Fixed assets	138	138		331
Total Public Protection	5,705	3,730	1,975	3,609
Education				
Services and supplies	70	63	7	63
Other charges	44	33	11	33
Total Education	114	96	18	96
Public Ways and Facilities				
Salaries and benefits	1	1		
Services and supplies	1,261	746	515	946
Other charges	794	11	783	964
Fixed assets	252	98	154	48
Reserves	26		26	
Total Public Ways and Facilities	2,334	856	1,478	1,958

COUNTY OF CONTRA COSTA

SERVICE AREAS SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Recreation and Culture				
Services and supplies	113	91	22	86
Other charges	230	166	64	9
Fixed assets	2,212	546	1,666	231
Total Recreation and Culture	2,555	803	1,752	326
Total Expenditures	10,708	5,485	5,223	5,989
Revenues over (under) expenditures	(5,822)	(19)	5,803	360
Fund Balance at Beginning of Year	8,793	8,793		8,426
Adjustment to beginning fund balance				7
Fund Balance at Beginning of Year, as Restated	8,793	8,793		8,433
Fund Balance at End of Year	$ 2,971	8,774	5,803	8,793

COUNTY OF CONTRA COSTA

FLOOD CONTROL SPECIAL REVENUE FUNDS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 -1996			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Taxes	$ 3,334	3,325	(9)	3,193
Licenses, permits and franchise fees	2,299	2,344	45	2,732
Use of money and property	107	306	199	469
Intergovernmental	1,306	1,135	(171)	2,081
Charges for services	8,424	8,235	(189)	7,926
Other revenue	534	182	(352)	470
Total Revenues	16,004	15,527	(477)	16,871
Expenditures:				
Public Protection				
Salaries and benefits	3	2	1	2
Services and supplies	17,696	12,906	4,790	13,053
Other charges	4,803	2,970	1,833	3,159
Fixed assets	68	28	40	27
Total Public Protection	22,570	15,906	6,664	16,241
Revenues over (under) expenditures	(6,566)	(379)	6,187	630
Other Financing Sources (Uses):				
Operating transfers out	(100)	(100)		(334)
Advances from other funds	1,951	1,951		1,395
Repayment of advances	(500)	(500)		(1,189)
Total other financing sources (uses)	1,351	1,351		(128)
Revenues over (under) expenditures and other financing sources (uses)	(5,215)	972	6,187	502
Fund Balance at Beginning of Year	13,387	13,387		12,885
Fund Balance at End of Year	$ 8,172	14,359	6,187	13,387

COUNTY OF CONTRA COSTA

LAW ENFORCEMENT SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Taxes	$ 2,461	3,048	587	2,383
Fines, forfeitures and penalties	344	384	40	345
Use of money and property	65	271	206	154
Intergovernmental		5	5	8
Charges for services	60	98	38	13
Other revenue	523	337	(186)	266
Total Revenues	3,453	4,143	690	3,169
Expenditures:				
Public Protection				
Salaries and benefits	472	142	330	160
Services and supplies	6,182	4,446	1,736	1,376
Other charges	306	176	130	250
Fixed assets	107	15	92	49
Total Public Protection	7,067	4,779	2,288	1,835
Revenues over (under) expenditures	(3,614)	(636)	2,978	1,334
Other Financing Sources (Uses):				
Operating transfers out	(1,234)	(1,234)		(1,033)
Advances from other funds				30
Total Other Financing Sources (Uses)	(1,234)	(1,234)		(1,003)
Revenues over (under) expenditures and other financing sources (uses)	(4,848)	(1,870)	2,978	331
Fund Balance at Beginning of Year	5,882	5,882		4,816
Residual equity transfer in		1,507	1,507	735
Fund Balance at End of Year	$ 1,034	5,519	4,485	5,882

COUNTY OF CONTRA COSTA

COURTS AND CRIMINAL JUSTICE SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Fines, forfeitures and penalties	$ 1,886	1,908	22	1,842
Use of money and property		24	24	20
Intergovernmental	11,547	11,337	(210)	11,282
Charges for service		72	72	
Other revenue	552	30	(522)	
Total Revenues	13,985	13,371	(614)	13,144
Expenditures:				
General Government				
Services and supplies	1,892	1,795	97	1,850
Public Protection				
Salaries and benefits	18,550	17,894	656	
Services and supplies	11,689	11,528	161	30,163
Other charges	719	168	551	
Fixed assets	215	165	50	
Expenditure transfers	(120)	(122)	2	
Total Public Protection	31,053	29,633	1,420	30,163
Total Expenditures	32,945	31,428	1,517	32,013
Revenues over (under) expenditures	(18,960)	(18,057)	903	(18,869)
Other Financing Sources (Uses):				
Operating transfers in	19,585	19,585		18,864
Operating transfers out	(1,139)	(1,139)		
Total Other Financing Sources (Uses)	18,446	18,446		18,864
Revenues over (under) expenditures and other financing sources (uses)	(514)	389	903	(5)
Fund Balance (Deficit) at Beginning of Year	(11)	(11)		(6)
Residual equity transfer-in		5	5	
Fund Balance (Deficit) at End of Year	$ (525)	383	908	(11)

COUNTY OF CONTRA COSTA

RECORDER/CLERK MODERNIZATION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Charges for services	$ 1,221	1,207	(14)	1,198
Other revenue	58		(58)	
Total Revenues	1,279	1,207	(72)	1,198
Expenditures:				
Public Protection:				
Salaries and benefits	461	377	84	370
Services and supplies	4,449	533	3,916	381
Fixed assets	161	50	111	44
Total Public Protection	5,071	960	4,111	795
Revenues over (under) expenditures	(3,792)	247	4,039	403
Other Financing Uses:				
Operating transfers out	(25)	(25)		(23)
Revenues over (under) expenditures and other financing uses	(3,817)	222	4,039	380
Fund Balance at Beginning of Year	3,817	3,817		3,437
Fund Balance at End of Year	$	4,039	4,039	3,817

COUNTY OF CONTRA COSTA

OTHER SPECIAL REVENUE FUNDS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Taxes	$ 198	220	22	211
Licenses, permits and franchises	102	110	8	94
Fines, forfeitures and penalties	5	5		5
Use of money and property	39	135	96	91
Intergovernmental		5	5	5
Charges for services	156	154	(2)	152
Other revenue		270	270	1,088
Total Revenues	500	899	399	1,646
Expenditures:				
General Government				
Services and supplies	459	76	383	90
Fixed Assets				61
Total General Government	459	76	383	151
Public Protection				
Services and supplies	777	321	456	264
Other charges	17		17	37
Fixed assets				2
Total Public Protection	794	321	473	303
Public Assistance				
Services and supplies	2,602	85	2,517	76
Total Expenditures	3,855	482	3,373	530
Revenues over (under) expenditures	(3,355)	417	3,772	1,116
Fund Balance at Beginning of Year	5,628	5,628		4,609
Fund balance adjustments				(97)
Fund Balance at Beginning of Year, as Restated	5,628	5,628		4,512
Fund Balance at End of Year	$ 2,273	6,045	3,772	5,628

COUNTY OF CONTRA COSTA

LAND DEVELOPMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Licenses, permits and franchise fees	$ 5,859	4,977	(882)	5,044
Use of money and property	46	305	259	312
Charges for services	6,265	4,796	(1,469)	4,513
Other revenue	59	78	19	71
Total Revenues	12,229	10,156	(2,073)	9,940
Expenditures:				
Public Protection				
Salaries and benefits	3,076	2,407	669	2,325
Services and supplies	7,622	5,298	2,324	5,355
Other charges	41		41	
Fixed assets	158	65	93	150
Expenditure transfers	(142)	(142)		(123)
Total Public Protection	10,755	7,628	3,127	7,707
Public Ways and Facilities				
Services and supplies	2,042	2,042		1,896
Other charges	28	26	2	
Expenditure transfers	(116)	(405)	289	(600)
Total Public Ways and Facilities	1,954	1,663	291	1,296
Total Expenditures	12,709	9,291	3,418	9,003
Revenues over (under) expenditures	(480)	865	1,345	937
Other Financing Uses:				
Operating transfers out	(363)	(363)		(141)
Total Other Financing Uses	(363)	(363)		(141)
Revenues over (under) expenditures and other financing uses	(843)	502	1,345	796
Fund Balance at Beginning of Year	1,582	1,582		786
Fund Balance at End of Year	$ 739	2,084	1,345	1,582

COUNTY OF CONTRA COSTA

REDEVELOPMENT AGENCY SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Taxes	$ 949	1,085	136	1,020
Use of money and property	36	70	34	75
Intergovernmental	876	25	(851)	562
Other revenue	2,297	2	(2,295)	1
Total Revenues	4,158	1,182	(2,976)	1,658
Expenditures:				
Public Assistance				
Services and supplies	2,607	1,385	1,222	948
Other charges	706	425	281	906
Decline in value of land held for resale				2,102
Total Public Assistance	3,313	1,810	1,503	3,956
Revenues over (under) expenditures	845	(628)	(1,473)	(2,298)
Other Financing Sources (Uses):				
Operating transfers in	440	440		
Operating transfers out				(102)
Total Other Financing Sources (Uses)	440	440		(102)
Revenues over (under) expenditures and other financing sources (uses)	1,285	(188)	(1,473)	(2,400)
Fund Balance at Beginning of Year	1,356	1,356		3,756
Fund Balance at End of Year	$ 2,641	1,168	(1,473)	1,356

COUNTY OF CONTRA COSTA

HOUSING AUTHORITY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED MARCH 31, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Use of money and property	$ 2,657	2,559	(98)	2,299
Intergovernmental	48,152	45,343	(2,809)	47,664
Other revenue	609	449	(160)	535
Total Revenues	51,418	48,351	(3,067)	50,498
Expenditures:				
Public Assistance				
Other charges	48,064	45,370	2,694	45,596
Capital Outlay	2,441	2,733	(292)	4,159
Total Expenditures	50,505	48,103	2,402	49,755
Revenues over (under) expenditures	913	248	(665)	743
Other Financing Sources:				
Proceeds from issuance of debt		173	173	1,342
Total Other Financing Sources		173	173	1,342
Revenues over (under) expenditures and other financing sources	913	421	(492)	2,085
Fund Balance at Beginning of Year	3,737	3,737		1,652
Fund Balance at End of Year	$ 4,650	4,158	(492)	3,737

COUNTY OF CONTRA COSTA

CHILD DEVELOPMENT SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Use of money and property	$	10	10	2
Intergovernmental	5,151	4,923	(228)	4,973
Other revenue	85	304	219	34
Total Revenues	5,236	5,237	1	5,009
Expenditures:				
Public Assistance				
Salaries and benefits	3,139	3,139		3,178
Services and supplies	1,732	1,685	47	1,483
Other charges	1		1	1
Fixed assets	335	506	(171)	145
Total Public Assistance	5,207	5,330	(123)	4,807
Revenues over (under) expenditures	29	(93)	(122)	202
Other Financing Sources (uses):				
Operating transfers out	(160)	(160)		(47)
Total other financing sources (uses)	(160)	(160)		(47)
Revenues over expenditures and other financing source (uses)	(131)	(253)	(122)	155
Fund Balance at Beginning of Year	155	155		
Fund Balance at End of Year	$ 24	(98)	(122)	155

DEBT SERVICE FUNDS

SANITATION BONDS

To accumulate monies for payment of $235,000 in serial bonds, 6.00 percent, $40,000-$120,000 annual installments, with the last installment due in 1998. Financing is provided by specific property tax levies and user charges.

RECREATION AND PARK BONDS

To accumulate monies for payment of $3,850,000 in serial bonds, 3.25 to 5.10 percent, $340,000-$510,000 annual installments, with the last installment due in 2004. Financing is provided by specific property tax levies.

STORM DRAINAGE BONDS

To accumulate monies for payment of $45,000 in serial bonds, 4.25 percent, $5,000 annual installments, with the last installment due in 2005. Financing is provided by specific property tax levies.

PUBLIC FACILITIES CORPORATION

The Contra Costa County Public Facilities Corporation assists the county in financing various public buildings and facilities by issuing certificates of participation serviced by rental paid by the county for use of the facilities.

REDEVELOPMENT AGENCY (RDA)

To accumulate resources for payment of $1,200,000 in notes payable, 9.00 percent, with full amount of principal due by February 1, 1997; $22,240,000 in Tax Allocation Revenue Bonds, interest rates of 5.25 to 7.02 percent, $295,000 - $15,500,000 annual installments with the final installment due in 2023; $1,645,000 in Tax Allocation Revenue Bonds, interest rates of 3.90 to 7.00 percent, $20,000 - $115,000 annual installments with the final installment due in 2025; and $2,735,000 in Tax Allocation Revenue Bonds, interest rates of 4.25 to 6.90 percent, $40,000 - $1,520,000 annual installments with the final installment due in 2025.

PENSION BOND

To accumulate monies for payment of $333,237,000 in taxable pension obligations bonds, 5.20 to 6.85 percent, $4,920,000- $44,560,000 annual installments with the final installment due in 2011. These bonds were issued to reduce or extinguish the county's Unfunded Actuarial Accrued Liability (UAAL).

HOUSING AUTHORITY

To accumulate monies for payment of $2,530,000 in bonds, 3.18-5.00 percent, $230,000 annual installments with final installment due in 2007 and $109,000 in Federal Financing bank notes, 6.60 percent, $60,000 annual installments with final payment due in 1997. Financing is provided by intergovernmental revenues.

ASSESSMENT DISTRICTS

This Fund was established to account for the accumulation of monies for payment of assessment district debt issued to fund Assessment District capital improvement projects.

COUNTY OF CONTRA COSTA

DEBT SERVICE FUNDS

COMBINING BALANCE SHEET

JUNE 30, 1996

(With comparative totals for June 30, 1995)

(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Storm Drainage Bonds	Public Facilities Corporation
Assets				
Cash and investments	$	4		9,380
Accounts receivable		1		
Due from other funds	5		5	
Total Assets	$ 5	5	5	9,380
Liabilities and Fund Equity				
Liabilities:				
Accounts payable				718
Due to other funds	5		5	
Deferred credits				
Total Liabilities	5		5	718
Fund Equity:				
Fund Balance Reserved:				
Debt service		5		8,662
Total Liabilities and Fund Equity	$ 5	5	5	9,380

RDA	Pension Bond	Housing Authority*	Assessment Districts	Totals 1996	Totals 1995
1,225		310	5,955	16,874	19,440
55	2,056		4	2,116	2,125
				10	797
1,280	2,056	310	5,959	19,000	22,362
763	1,762	1	789	4,033	5,278
			1	11	1
					82
763	1,762	1	790	4,044	5,361
517	294	309	5,169	14,956	17,001
1,280	2,056	310	5,959	19,000	22,362

* Housing Authority fund reported as of March 31, 1996

COUNTY OF CONTRA COSTA

DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1996

(With comparative totals for June 30, 1995)

(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Storm Drainage Bonds	Public Facilities Corporation
Revenues:				
Taxes	$ 126	512	7	
Use of money and property				12,864
Intergovernmental		12		
Charges for services				
Other revenue				
Total Revenues	126	524	7	12,864
Expenditures:				
Debt service:				
Principal	110	340	5	5,910
Interest	21	184	2	7,207
Capital outlay		2		2,990
Total Expenditures	131	526	7	16,107
Excess (deficiency) of revenues over (under) expenditures	(5)	(2)		(3,243)
Other Financing Sources (Uses):				
Operating transfers in				674
Proceeds from issuance of debt				
Total Other Financing Sources (Uses)				674
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(5)	(2)		(2,569)
Fund Balances (Deficits) at Beginning of Year, as Previously Reported	5	7		11,231
Adjustment to beginning fund balance				
Fund Balances (Deficits) at Beginning of Year, as Restated	5	7		11,231
Residual equity transfer in				
Residual equity transfers out				
Fund Balances (Deficits) at End of Year	$	5		8,662

RDA	Pension Bond	Housing Authority*	Assessment Districts	Totals 1996	Totals 1995
1,590			6,362	8,597	5,462
203	984		180	14,231	12,131
		409		421	416
			64	64	
1,793	984	409	6,606	23,313	18,009
7,075	3,245	300	4,156	21,141	7,742
1,948	22,119	107	2,479	34,067	30,221
	3			2,995	20,874
9,023	25,367	407	6,635	58,203	58,837
(7,230)	(24,383)	2	(29)	(34,890)	(40,828)
7,390	24,755		26	32,845	19,543
					22,992
7,390	24,755		26	32,845	42,535
160	372	2	(3)	(2,045)	1,707
357	(78)	307	5,172	17,001	9,043
					6,018
357	(78)	307	5,172	17,001	15,061
					238
					(5)
517	294	309	5,169	14,956	17,001

* Housing Authority fund reported as of March 31, 1996.

COUNTY OF CONTRA COSTA

SANITATION BONDS DEBT SERVICE FUNDS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Taxes	$ 130	126	(4)	133
Expenditures:				
Debt service:				
Principal	110	110		100
Interest	21	21		27
Capital outlay	4		4	
Total Expenditures	135	131	4	127
Revenues over (under) expenditures	(5)	(5)		6
Fund Balance at Beginning of Year	5	5		(1)
Fund Balance at End of Year	$			5

COUNTY OF CONTRA COSTA

RECREATION AND PARK BONDS DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Taxes	$ 552	512	(40)	457
Intergovernmental		12	12	11
Total Revenues	552	524	(28)	468
Expenditures:				
Debt Service:				
Principal	340	340		295
Interest	184	184		195
Capital outlay	36	2	34	4
Total Expenditures	560	526	34	494
Revenues over (under) expenditures	(8)	(2)	6	(26)
Fund Balance at Beginning of Year, as Previously Reported	7	7		32
Adjustment to fund balance				1
Fund Balance at Beginning of Year, as Restated	7	7		33
Fund Balance (Deficit) at End of Year	$ (1)	5	6	7

COUNTY OF CONTRA COSTA

STORM DRAINAGE BONDS DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Taxes	$ 7	7		7
Expenditures:				
Debt service:				
Principal	5	5		5
Interest	2	2		2
Total Expenditures	7	7		7
Revenues over (under) expenditures				
Fund Balances at Beginning of Year				
Fund Balances at End of Year	$			

COUNTY OF CONTRA COSTA

REDEVELOPMENT AGENCY DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Taxes	$ 1,826	1,590	(236)	1,543
Use of money and property		203	203	572
Total Revenues	1,826	1,793	(33)	2,115
Expenditures:				
Debt service:				
Principal	7,182	7,075	107	
Interest	2,038	1,948	90	2,171
Total Expenditures	9,220	9,023	197	2,171
Revenues over (under) expenditures	(7,394)	(7,230)	164	(56)
Other Financing Sources:				
Operating transfers in	7,038	7,390	352	286
Revenues and other financing sources over (under) expenditures	(356)	160	516	230
Fund Balance at Beginning of Year	357	357		127
Fund Balance at End of Year	$ 1	517	516	357

COUNTY OF CONTRA COSTA

PENSION BOND DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994-95 Actual
Revenues:				
Use of money and property	$ 821	984	163	761
Expenditures:				
Debt service:				
Principal	3,245	3,245		492
Interest	22,119	22,119		18,480
Capital outlay	3	3		3
Total Expenditures	25,367	25,367		18,975
Revenues over (under) expenditures	(24,546)	(24,383)	163	(18,214)
Other Financing Sources:				
Operating transfers in	24,546	24,755	209	18,576
Revenues and other financing sources over (under) expenditures		372	372	362
Fund Deficit at Beginning of Year, as Previously Reported	(78)	(78)		(475)
Adjustment to beginning fund balance				35
Fund Deficit at Beginning of Year, as Restated	(78)	(78)		(440)
Fund Balance (Deficit) at End of Year	$ (78)	294	372	(78)

COUNTY OF CONTRA COSTA

HOUSING AUTHORITY DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED MARCH 31, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Intergovernmental	$ 409	409		405
Expenditures:				
Debt service:				
Principal	300	300		287
Interest	107	107		114
Total Expenditures	407	407		401
Revenues over (under) expenditures	2	2		4
Fund Balances at Beginning of Year	307	307		303
Fund Balance at End of Year	$ 309	309		307

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

CAPITAL PROJECTS FUNDS

REDEVELOPMENT AGENCY

The Redevelopment Agency was formed for the acquisition of real property and construction of improvements thereon in the County's unincorporated areas for the purpose of removing or preventing blight.

WEST COUNTY JAIL

This Fund was established to account for construction of a 560 bed jail in the City of Richmond. Construction was financed by an estimated $36 million grant from the State and $12 million from the County. Currently under construction is the addition of a Women's Project Building which is being financed by a State Board of Corrections grant of $1.3 million and a county match of $448,000.

ASSESSMENT DISTRICTS

This Fund was established to account for all the capital improvement projects constructed using Assessment District funds.

COUNTY OF CONTRA COSTA

CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1996

(With comparative totals for June 30, 1995)

(In Thousands)

	Redevelopment Agency	West County Jail	Assessment Districts	Totals 1996	Totals 1995
Assets					
Cash and investments	$ 21,506	298	990	22,794	26,296
Accounts receivable and accrued revenue	89		1	90	1,113
Due from other funds	807	4		811	203
Prepaid items and deposits	100			100	
Total Assets	$ 22,502	302	991	23,795	27,612
Liabilities and Fund Equity					
Liabilities:					
Accounts payable and accrued liabilities	49	87	5	141	831
Due to other funds	1,073	1	80	1,154	529
Deferred revenue and credits					4
Advances from other funds	348			348	
Total Liabilities	1,470	88	85	1,643	1,364
Fund Equity:					
Fund Balance - Reserved:					
Reserved for:					
Encumbrances	33			33	146
Prepaid items and deposits	100			100	
Redevelopment projects	2,311			2,311	8,950
Total Fund Balance - Reserved	2,444			2,444	9,096
Fund Balance - Unreserved:					
Designated for future use	18,588		906	19,494	14,966
Undesignated		214		214	2,186
Total Fund Balance - Unreserved	18,588	214	906	19,708	17,152
Total Fund Balance	21,032	214	906	22,152	26,248
Total Liabilities and Fund Equity	$ 22,502	302	991	23,795	27,612

COUNTY OF CONTRA COSTA

CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1996

(With comparative totals for June 30, 1995)

(In Thousands)

	Redevelopment Agency	West County Jail	Assessment Districts	Totals 1996	Totals 1995
Revenues:					
Taxes	$ 2,881			2,881	2,408
Licenses, permits and franchise fees					53
Use of money and property	1,144	10	77	1,231	1,121
Intergovernmental	4	172		176	1,140
Charges for services			397	397	518
Other revenue					
Total Revenues	4,029	182	474	4,685	5,240
Expenditures:					
Capital outlay	3,243	161	1,728	5,132	8,887
Excess (deficiency) of revenues over (under) expenditures	786	21	(1,254)	(447)	(3,647)
Other Financing Sources (Uses):					
Operating transfers in					448
Operating transfers out	(7,830)		(26)	(7,856)	(192)
Advances from other funds	20			20	
Repayment of advances	(160)			(160)	(300)
Proceeds from issuance of debt	4,347			4,347	2,226
Total other financing sources (uses)	(3,623)		(26)	(3,649)	2,182
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,837)	21	(1,280)	(4,096)	(1,465)
Fund Balances at Beginning of Year, as Previously Reported	23,869	193	2,186	26,248	24,663
Adjustment to beginning fund balance					3,288
Fund Balances at Beginning of Year, as Restated	23,869	193	2,186	26,248	27,951
Residual equity transfer out					(238)
Fund Balances at End of Year	$ 21,032	214	906	22,152	26,248

COUNTY OF CONTRA COSTA

REDEVELOPMENT AGENCY CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 96			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Taxes	$ 2,597	2,881	284	2,408
Licenses, permits and franchise fees				53
Use of money and property	378	1,144	766	989
Intergovernmental	80	4	(76)	
Other revenue	12,758		(12,758)	
Total Revenues	15,813	4,029	(11,784)	3,450
Expenditures:				
Capital Outlay:				
Salaries and benefits	14	8	6	12
Services and supplies	11,170	2,535	8,635	2,166
Other charges	1,456	697	759	1,103
Fixed assets	19	3	16	12
Total Expenditures	12,659	3,243	9,416	3,293
Revenues over (under) expenditures	3,154	786	(2,368)	157
Other Financing Sources (Uses):				
Operating transfers out	(7,830)	(7,830)		(185)
Advances from other funds	20	20		
Repayment of advances	(160)	(160)		(300)
Proceeds from issuance of debt		4,347	4,347	
Total Other Financing Sources (Uses)	(7,970)	(3,623)	4,347	(485)
Revenues and other sources over (under) expenditures and other financing (uses)	(4,816)	(2,837)	1,979	(328)
Fund Balances at Beginning of Year	23,869	23,869		24,197
Fund Balance at End of Year	$ 19,053	21,032	1,979	23,869

COUNTY OF CONTRA COSTA

WEST COUNTY JAIL CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1996

(In Thousands)

	1995 - 1996			
	Budget	Actual	Variance - Favorable (Unfavorable)	1994 - 95 Actual
Revenues:				
Use of money and property	$ 10	10		17
Intergovernmental	172	172		1,140
Total Revenues	182	182		1,157
Expenditures:				
Capital Outlay:				
Salaries and benefits	49	48	1	71
Services and supplies	6		6	76
Fixed assets	113	113		1,730
Total Expenditures	168	161	7	1,877
Revenues over (under) expenditures	14	21	7	(720)
Other Financing Sources (Uses):				
Operating transfers in				448
Total other financing sources				448
Revenues and other sources over (under) expenditures	14	21	7	(272)
Fund Balances at Beginning of Year, as Previously Reported	193	193		466
Adjustment to beginning fund balance				(1)
Fund Balances at Beginning of Year, as Restated	193	193		465
Fund Balance at End of Year	$ 207	214	7	193

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

ENTERPRISE FUNDS

AIRPORT

This Fund was established to provide for operations and maintenance of Buchanan Field aviation facilities and construction of Byron Airport. Revenues include receipts under rental and lease arrangements involving County airport facilities, and State and Federal aid.

EMPLOYEE FITNESS CENTER

This Fund accounts for the operations of the fitness center in providing facilities and instruction to promote employee fitness. Financing is provided by user fees.

COUNTY HOSPITAL

This Fund was established to account for operations of the County hospital, outpatient clinics, and other facilities involved in providing health services to County residents. Revenues are principally fees for patient services, payments from Federal and State programs such as Medicare, Medi-Cal and Short-Doyle, realignment revenues and subsidies from the General Fund.

HEALTH MAINTENANCE ORGANIZATION

This Fund accounts for operations of the County's prepaid health plan. Revenues are primarily capitation payments by Medicare and Medi-Cal, premiums by private citizens and realignment revenues. The bulk of medical services required by the plan are provided by the County Hospital Enterprise Fund at charge rates established by the Health Services Department.

MAJOR RISK MEDICAL INSURANCE

This Fund accounts for operations of the County's participation in the State's Major Risk Medical Insurance program. The Program is designed to provide health insurance to Californians who are unable to obtain coverage on the open market. The Contra Costa Health Plan acts as the fiscal intermediary for the State. The County is not at risk for the costs of services in the Program, which is funded through a combination of subscriber premiums and State funding from tobacco tax monies. Program activities are reported in this Enterprise Fund.

REGENCY HILLS

This Fund was established to account for the operations of the Regency Hills skilled nursing facility. Revenues are principally payments from Federal and State programs such as Medicare, Medi-Cal and Short-Doyle.

COUNTY OF CONTRA COSTA

ENTERPRISE FUNDS

COMBINING BALANCE SHEET

JUNE 30, 1996

(With 1995 comparative totals)

(In Thousands)

	Airport	Employee Fitness Center	County Hospital
Assets			
Cash and investments	$		107,317
Accounts receivable and accrued revenue	906	7	21,667
Inventories			806
Due from other funds	130		12,387
Prepaid items and deposits	22	8	1,770
Fixed assets, net	31,193	75	59,845
Total Assets	$ 32,251	90	203,792
Liabilities and Fund Equity			
Liabilities:			
Accounts payable and accrued liabilities	1,658	261	22,338
Employee benefits payable	54		4,083
Due to other funds	92	19	10,113
Capital lease obligations	3,495		402
Certificates of participation, net			122,877
Deferred revenue and credits			21,305
Notes Payable	558		
Other non-current liabilities			
Total Liabilities	5,857	280	181,118
Fund Equity:			
Contributed capital	27,464		830
Retained earnings (deficit):			
Reserved for bond repayment			14,749
Unreserved	(1,070)	(190)	12,495
Total retained earnings (deficit)	(1,070)	(190)	27,244
Total Fund Equity (Deficit)	26,394	(190)	28,074
Total Liabilities and Fund Equity	$ 32,251	90	209,192

Health Maintenance Organization	Major Risk Medical Insurance	Regency Hills	Totals 1996	1995*
8,945	215	136	116,613	139,519
2,700	4	243	25,527	11,682
			806	837
5,013	19		17,549	14,236
172			1,972	1,559
150			91,263	63,862
16,980	238	379	253,730	231,695
438	2	261	24,958	16,110
116			4,253	4,148
6,469	49		16,742	10,973
86			3,983	3,808
			122,877	122,773
71			21,376	16,793
			558	
1,031			1,031	1,031
8,211	51	261	195,778	175,636
1,000		500	29,794	30,067
			14,749	11,249
2,369	187	(382)	13,409	14,743
2,369	187	(382)	28,158	25,992
3,369	187	118	57,952	56,059
11,580	238	379	253,730	231,695

* 1995 amounts have been restated to reflect the change in accounting for pension bonds.

COUNTY OF CONTRA COSTA

ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

YEAR ENDED JUNE 30, 1996

(With comparative totals for June 30, 1995)

(In Thousands)

	Airport	Employee Fitness Center	County Hospital
Operating Revenues:			
Charges for services	$ 1,804	155	148,762
Intergovernmental			5,625
Total Operating Revenues	1,804	155	154,387
Operating Expenses:			
Salaries and employee benefits	848	4	86,262
Services and supplies	633	198	38,748
Other charges	285		5,640
Depreciation	1,735	11	1,980
Total Operating Expenses	3,501	213	132,630
Operating income (loss)	(1,697)	(58)	21,757
Nonoperating Revenues (Expenses):			
Interest income		17	
Interest expense	(68)		
Loss on disposal of fixed asset			(165)
Other nonoperating expenses		(4)	
Total Nonoperating Revenues (Expenses)	(68)	13	(165)
Income (Loss) Before Operating Transfers	(1,765)	(45)	21,592
Operating transfers in			3,734
Operating transfers out	(53)		(22,320)
Net Income (Loss)	(1,818)	(45)	3,006
Add depreciation on contributed capital	1,318		28
Increase (Decrease) in Retained Earnings	(500)	(45)	3,034
Retained Earnings (Deficit) at Beginning of the Year, as Previously Reported/Restated	(568)	(145)	24,304
Retained earnings adjustment	(2)		(94)
Retained Earnings (Deficit) at Beginning of Year, as Restated	(570)	(145)	24,210
Retained Earnings (Deficit) at End of Year	$ (1,070)	(190)	27,244

Health Maintenance Organization	Major Risk Medical Insurance	Regency Hills	Totals 1996	Totals 1995
30,156	234	5,724	186,835	180,119
16,536			22,161	
46,692	234	5,724	208,996	180,119
3,194			90,308	89,573
52,228	212	6,086	98,105	91,723
			5,925	5,637
31			3,757	2,619
55,453	212	6,086	198,095	189,552
(8,761)	22	(362)	10,901	(9,433)
			17	1,621
			(68)	(3,520)
			(165)	(135)
			(4)	
			(220)	(2,034)
(8,761)	22	(362)	10,681	(11,467)
9,014			12,748	34,302
(137)			(22,510)	(23,815)
116	22	(362)	919	(980)
			1,346	381
116	22	(362)	2,265	(599)
2,256	165	(20)	25,992	(28,617)
(3)			(99)	55,208
2,253	165	(20)	25,893	26,591
2,369	187	(382)	28,158	25,992

ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 1996
(In Thousands)

	Airport	Employee Fitness Center
Operating Income (Loss)	$ (1,697)	58
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:		
Depreciation	1,735	11
Change in assets and liabilities:		
Decrease (increase) in accounts receivable and accrued revenue	1,389	5
Decrease (increase) in inventories	(3)	
Decrease (increase) in amounts due from other funds	(17)	3
Decrease (increase) in prepaid items and deposits	8	6
Increase (decrease) in accounts payable and accrued liabilities	(94)	47
Increase (decrease) in employee benefits payable	6	
Increase (decrease) in amounts due to other funds	28	5
Increase (decrease) in deferred revenue and credits		
Other nonoperating expenses	28	4
Net Cash Provided by (Used for) Operating Activities	234	15
Cash Flows from Noncapital Financing Activities:		
Increase (decrease) in advances from other funds		
Operating transfers in		
Operating transfers out	50	
Net Cash Provided by (Used for) Noncapital Financing Activities	50	
Cash Flows from Capital and Related Financing Activities:		
Payments on state loans		
Lease purchase obligation principal payments		
Payments on UAAL obligation		
Proceeds from issuance of bonds/notes	558	
Interest paid on bonds payable		
Capital contributions	853	
Acquisitions of fixed assets	(1,692)	(32)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(281)	(32)
Cash Flows from Investing Activities:		
Interest income		17
Net Cash Provided by (Used for) by Investing Activities		17
Net increase (decrease) in cash and cash equivalents		
Cash and Cash Equivalents - July 1, 1995		
Cash and Cash Equivalents - June 30, 1996	$	
Noncash Investing, Capital and Financing Activities:		
New lease purchase obligations	$	
Increase in certificates of participation payable	$	
Fixed assets acquired through lease purchase/donation	$ 120	
Capitalized interest	$	

County Hospital	Health Maintenance Organization	Major Risk Medical Insurance	Regency Hills	Totals 1996	1995
21,757	(8,761)	22	(362)	10,901	(9,433)
1,980	31			3,757	2,619
(12,847)	(2,555)	(1)	164	(13,845)	13,467
20				31	(40)
(1,380)	(1,814)	(5)		(3,315)	(3,854)
(411)	2			(402)	(730)
6,526	3,008	2	261	8,848	697
87	12			105	401
3,976	1,796	20		5,769	(6,509)
4,796	(213)			4,583	1,021
				(72)	
24,504	(8,494)	38	63	16,360	(2,361)
					(315)
3,734	9,014			12,748	34,302
(22,320)	(137)			(22,510)	(23,815)
(18,586)	8,877			(9,762)	10,172
					(305)
					(99)
				558	
					(3,520)
28				981	5,910
(29,335)	(1)			(31,060)	(15,082)
(29,307)	(1)			(29,521)	(13,096)
				17	1,621
				17	1,621
(23,389)	382	38	63	(22,906)	(3,664)
130,706	8,563	177	73	139,519	143,183
107,317	8,945	215	136	116,613	139,519
34	21			175	2
104				104	104
287	23			490	929
23,741				23,741	7,775

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

INTERNAL SERVICE FUNDS

SELF INSURANCE FUNDS

These Funds are established to account for administrative costs and for payments of claims under the various insurance programs. Revenues are primarily premiums paid by other operating funds and interest on investments. The insurance programs are:

Employee Dental Insurance
Employee Medical Insurance
Long-Term Disability Insurance (Management Employees)
Workers' Compensation Insurance:
    County General
    Fire Protection
Automotive Liability Insurance
Public (General) Liability Insurance
State Unemployment Insurance
Medical Liability Insurance
Special District Property Insurance

COUNTY OF CONTRA COSTA

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1996

(With comparative totals for June 30, 1995)

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long - Term Disability Insurance	Workers' Compensation Insurance County General
Assets				
Cash and investments	$ 1,441	635	4,192	30,204
Accounts receivable and accrued revenue		9	47	1
Due from other funds			2	878
Total Assets	$ 1,441	644	4,241	31,083
Liabilities and Fund Equity				
Liabilities:				
Accounts payable and accrued liabilities	469	1	368	30,444
Due to other funds	29	117	9	736
Total Liabilities	498	118	377	31,180
Fund Equity:				
Retained earnings (deficit)	943	526	3,864	(97)
Total Liabilities and Fund Equity	$ 1,441	644	4,241	31,083

Workers' Compensation Insurance Fire Protection	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1996	Totals 1995
8,025	1,434	18,949	998	6,893	1,054	73,825	70,813
10			25	68		160	328
	27	44				951	2,313
8,035	1,461	18,993	1,023	6,961	1,054	74,936	73,454
4,807	1,479	17,758	221	14,117	4	69,668	57,137
98	22	628	1	46	1	1,687	703
4,905	1,501	18,386	222	14,163	5	71,355	57,840
3,130	(40)	607	801	(7,202)	1,049	3,581	15,614
8,035	1,461	18,993	1,023	6,961	1,054	74,936	73,454

COUNTY OF CONTRA COSTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

YEAR ENDED JUNE 30, 1996

(With comparative totals for June 30, 1995)

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General
Operating Revenues:				
Charges for services	$ 4,710	682	579	10,748
Operating Expenses:				
Salaries and employee benefits			416	
Services and supplies	362	640	45	1,576
Benefit and claim expense	4,078			9,635
Total Operating Expenses	4,440	640	461	11,211
Operating income (loss)	270	42	118	(463)
Nonoperating Revenues:				
Interest income	50		362	1,326
Net Income (Loss) Before Operating Transfer	320	42	480	863
Operating transfers in				
Net Income (Loss)	320	42	480	863
Retained Earnings (Deficit) at Beginning of Year, as Previously Reported	623	484	3,384	(960)
Retained earnings adjustment				
Retained Earnings (Deficit) at Beginning of Year, as Restated	623	484	3,384	(960)
Retained Earnings (Deficit) at the End of the Year	$ 943	526	3,864	(97)

Workers' Compensation Insurance Fire Protection	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1996	1995
1,102	321	4,010	310		734	23,196	27,126
						416	302
211	98	2,659	37	438	28	6,094	5,470
1,193	422	5,460	570	10,347	698	32,403	15,545
1,404	520	8,119	607	10,785	726	38,913	21,317
(302)	(199)	(4,109)	(297)	(10,785)	8	(15,717)	5,809
392		856	55	390	53	3,484	3,933
90	(199)	(3,253)	(242)	(10,395)	61	(12,233)	9,742
		200				200	
90	(199)	(3,053)	(242)	(10,395)	61	(12,033)	9,742
3,040	159	3,660	1,043	3,193	988	15,614	3,642
							2,230
3,040	159	3,660	1,043	3,193	988	15,614	5,872
3,130	(40)	607	801	(7,202)	1,049	3,581	15,614

COUNTY OF CONTRA COSTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 1996

(With comparative totals for June 30, 1995)

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General
Operating Income (Loss)	$ 270	42	118	(463)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Decrease (increase) in accounts receivable and accrued revenue	4	1	74	
Decrease (increase) in amounts due from other funds		87	(2)	(269)
Increase (decrease) in accounts payable and accrued liabilities			13	1,567
Increase (decrease) in amounts due to other funds	1	60	(7)	602
Net Cash Provided by (Used for) Operating Activities	275	190	196	1,437
Cash Flows from Noncapital Financing Activities:				
Operating transfers in				
Net Cash Provided by (Used for) Noncapital Financing Activities				
Cash Flows from Investing Activities:				
Interest income	50		362	1,326
Net increase (decrease) in cash and cash equivalents	325	190	558	2,763
Cash and Cash Equivalents - July 1, 1995	1,116	445	3,634	27,441
Cash and Cash Equivalents - June 30, 1996	$ 1,441	635	4,192	30,204
Noncash Activities:				
Noncash retained earnings adjustment	$			

Workers' Compensation Insurance Fire Protection	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1996	Totals 1995
(302)	(199)	(4,109)	(297)	(10,785)	8	(15,717)	5,809
41		129	(17)	(68)	4	168	722
201	(1)	336	1	1,009		1,362	(334)
201	243	567	1	9,934	4	12,530	(1,464)
70	15	532	(3)	31	(316)	985	17
211	58	(2,545)	(315)	121	(300)	(672)	4,750
		200				200	
		200				200	
392		856	55	390	53	3,484	3,933
603	58	(1,489)	(260)	511	(247)	3,012	8,683
7,422	1,376	20,438	1,258	6,382	1,301	70,813	62,130
8,025	1,434	18,949	998	6,893	1,054	73,825	70,813
							2,230

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

FIDUCIARY FUNDS

AGENCY FUNDS

TAX LOSSES RESERVE

This Fund was established as a reserve for all delinquent secured taxes. It accumulates gains from tax sales and specified amounts of penalties and interest collected on delinquent secured taxes to cover possible future losses on the sale of tax-deeded property.

UNAPPORTIONED TAXES

These Funds account for unsecured taxes receivable, delinquent secured taxes, amounts which are impounded because of disputes or litigation, and amounts held pending authority for apportionment.

SCHOOLS AND SPECIAL DISTRICTS

These Funds account for monies belonging to districts and agencies which use the County Treasury as their depository. These include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities.

OTHER AGENCIES

These Funds account for assets held by the County as an agent for individuals, private organizations, and other governmental units. These Funds include payroll deductions clearing funds, deposits held by departments, collections clearing funds and flow through funds for Federal and State projects.

PENSION TRUST FUND

EMPLOYEES' RETIREMENT ASSOCIATION

This Fund, which is under the control of the Board of Retirement, accumulates contributions from the County, its employees and other participating employers, and earnings from the fund's investments. Disbursements are made from the Fund for retirement allowances, disability and death benefits, and administrative expenses. This Fund includes all assets of the Retirement Association.

COUNTY OF CONTRA COSTA

FIDUCIARY FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1996*

(With comparative totals for June 30, 1995)

(In Thousands)

	Agency Funds				Pension Trust Fund		
	Tax Losses Reserve	Unapportioned Taxes	Schools & Special Districts	Other Agencies**	Employees' Retirement Assoc.*	Totals 1996	Totals 1995
Assets							
Cash and investments	$ 16,097		567,429	192,507	1,760,359	2,536,392	2,028,889
Accounts receivable and accrued revenue		6,590		15,044	9,345	30,979	29,702
Due from other funds	2,595	427	46,420	4,444	2,841	56,727	41,873
Taxes receivable		59,870				59,870	71,266
Advances to other funds			2,000	80		2,080	2,500
Prepaid items and deposits					61	61	40
Other assets					50	50	65
Total Assets	$ 18,692	66,887	615,849	212,075	1,772,656	2,686,159	2,174,335
Liabilities and Fund Equity							
Liabilities:							
Warrants outstanding			49,353	14,263		63,616	59,851
Accounts payable and accrued liabilities		3,008			21,233	24,241	23,783
Employee benefits payable					38	38	41
Due to other funds	22	2,810	46,593	24,436		73,861	63,094
Unapportioned taxes		61,069				61,069	66,414
Tax loss guarantees	18,670					18,670	24,709
Due to other agencies and districts			519,903	65,431		585,334	481,214
Deferred compensation				107,945		107,945	88,028
Total Liabilities	18,692	66,887	615,849	212,075	21,271	934,774	807,134
Fund Equity:							
Retained Earnings-Reserved: Employee retirement benefits					1,751,385	1,751,385	1,367,201
Total Liabilities and Fund Equity	$ 18,692	66,887	615,849	212,075	1,772,656	2,686,159	2,174,335

* Pension Trust fund reported as of December 31, 1995.

** Includes Housing Authority Deferred Compensation Trust of $952,000 as of March 31, 1996.

COUNTY OF CONTRA COSTA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1996

(In Thousands)

	Balance June 30, 1995	Additions	Deductions	Balance June 30, 1996
Tax Losses Reserve:				
Assets				
Cash and investments	$ 21,510	9,672	15,085	16,097
Due from other funds	3,387	2,595	3,387	2,595
	$ 24,897	12,267	18,472	18,692
Liabilities				
Accounts payable and accrued liabilities	188		188	
Due to other funds		22		22
Tax loss guarantees	24,709	18,670	24,709	18,670
	$ 24,897	18,692	24,897	18,692
Unapportioned Taxes:				
Assets				
Accounts receivable and accrued revenue	4,679	44,473	42,562	6,590
Due from other funds	2,001	11,236	12,810	427
Taxes receivable	71,266	784,598	795,994	59,870
	$ 77,946	840,307	851,366	66,887
Liabilities				
Accounts payable and accrued liabilities	3,701	40,556	41,249	3,008
Due to other funds	7,831	13,619	18,640	2,810
Unapportioned taxes	66,414	1,456,440	1,461,785	61,069
	$ 77,946	1,510,615	1,521,674	66,887

(continued)

COUNTY OF CONTRA COSTA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1996

(In Thousands)

	Balance June 30, 1995	Additions	Deductions	Balance June 30, 1996
Schools and Special Districts:				
Assets				
Cash and investments	$ 452,017	4,894,623	4,779,211	567,429
Due from other funds	29,089	55,541	38,210	46,420
Advances to other funds	2,500		500	2,000
	$ 483,606	4,950,164	4,817,921	615,849
Liabilities				
Warrants outstanding	43,192	1,253,622	1,247,461	49,353
Due to other funds	24,064	55,927	33,398	46,593
Due to other agencies and districts	416,350	2,945,996	2,842,443	519,903
	$ 483,606	4,255,545	4,123,302	615,849
Other Agencies(*):				
Assets				
Cash and investments	178,788	1,388,980	1,375,261	192,507
Accounts receivable and accrued revenue	16,473	10,613	12,042	15,044
Due from other funds	5,875	24,800	26,231	4,444
Advances to other funds		130	50	80
	$ 201,136	1,424,523	1,413,584	212,075
Liabilities				
Warrants outstanding	16,659	543,843	546,239	14,263
Accounts payable and accrued liabilities	386	464,821	465,207	
Due to other funds	31,199	44,312	51,075	24,436
Due to other agencies and districts	64,864	434,054	433,487	65,431
Deferred compensation	88,028	107,179	87,262	107,945
	$ 201,136	1,594,209	1,583,270	212,075

* Includes Housing Authority Deferred Compensation Trust of $952,000 as of March 31, 1996, and $766,000 as of March 31, 1995.

(continued)

COUNTY OF CONTRA COSTA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1996

(In Thousands)

	Balance June 30, 1995	Additions	Deductions	Balance June 30, 1996
Totals-Agency Funds:				
Assets				
Cash and investments	$ 652,315	6,293,275	6,169,557	776,033
Accounts receivable and accrued revenue	21,152	55,086	54,604	21,634
Due from other funds	40,352	94,172	80,638	53,886
Advances to other funds	2,500	130	550	2,080
Taxes receivable	71,266	784,598	795,994	59,870
	$ 787,585	7,227,261	7,101,343	913,503
Liabilities				
Warrants outstanding	59,851	1,797,465	1,793,700	63,616
Accounts payable and accrued liabilities	4,275	505,377	506,644	3,008
Due to other funds	63,094	113,880	103,113	73,861
Unapportioned taxes	66,414	1,456,440	1,461,785	61,069
Tax loss guarantees	24,709	18,670	24,709	18,670
Due to other agencies and districts	481,214	3,380,050	3,275,930	585,334
Deferred compensation	88,028	107,179	87,262	107,945
	$ 787,585	7,379,061	7,253,143	913,503

(concluded)

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets of the County other than those accounted for in enterprise, internal service and pension trust funds.

COUNTY OF CONTRA COSTA

SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE

JUNE 30, 1996*

(In Thousands)

General Fixed Assets:		
Land	$	32,878
Buildings and improvements		292,577
Buildings and improvements-lease purchases		135,589
Equipment		71,804
Equipment-lease purchase		10,753
Total General Fixed Assets	$	543,601
Investments in General Fixed Assets from:		
General obligation bonds		8,397
Federal grants		7,478
State grants		55,954
General fund		305,071
Special revenue funds		166,433
Gifts		268
Total Investment in General Fixed Assets	$	543,601

* Includes Housing Authority as of March 31, 1996.

COUNTY OF CONTRA COSTA

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

YEAR ENDED JUNE 30, 1996*

(In Thousands)

Function and Activity	Balance July 1, 1995	Additions	Deletions	Transfers	Balance June 30, 1996
General Government					
Legislative & administrative	$ 910	34	42	123	1,025
Finance	1,462	619	155	(153)	1,773
Counsel	105	19		30	154
Personnel	336	341	33	4	648
Elections	1,615	94	11		1,698
Communications	3,031	700	660	3	3,074
Property management	9,596	2,126	678	290	11,334
Plant acquisition	308,495	20,254	525		328,224
Other general	5,537	1,596	2,593	(15)	4,525
Total General Government	331,087	25,783	4,697	282	352,455
Public Protection					
Judicial	4,441	1,450	1,548	(30)	4,313
Police protection	5,828	201	210	(153)	5,666
Detention & correction	38,641	685	249	146	39,223
Fire protection	35,716	855	236		36,335
Flood control	1,293	32	137		1,188
Protective inspection	1,495	110	108		1,497
Other protection	2,248	249	86	(14)	2,397
Total Public Protection	89,662	3,582	2,574	(51)	90,619
Health and Sanitation					
Health	2,485	171	57		2,599
Hospital care	719	111	119	9	720
Sanitation	1,739	91	21	(283)	1,526
Total Health and Sanitation	4,943	373	197	(274)	4,845
Public Assistance					
Assistance administration	2,656	145	25	39	2,815
Veterans services	18				18
Other assistance	65,599	3,605	202	(11)	68,991
Total Public Assistance	68,273	3,750	227	28	71,824
Education					
Library services	6,594	1,641	300		7,935
Agricultural education	11	3	13	15	16
Total Education	6,605	1,644	313	15	7,951
Public Ways and Facilities	12,048	869	534		12,383
Recreation and Cultural Services	2,978	546			3,524
Total General Fixed Assets	$ 515,596	36,547	8,542		543,601

* Housing Authority as of March 31, 1996.

COUNTY OF CONTRA COSTA

SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY

JUNE 30, 1996*

(In Thousands)

Function and Activity	Total	Land	Buildings & Improve - Ments	Building & Improvements Lease Purchase	Equip - ment	Equip- ment Lease Purchase
General Government						
Legislative & administrative	$ 1,025				979	46
Finance	1,773		9		1,495	269
Counsel	154				154	
Personnel	648				491	157
Elections	1,698				1,698	
Communications	3,074		3		1,969	1,102
Property management	11,334				10,191	1,143
Plant acquisition	328,224	26,740	167,273	132,689	639	883
Other general	4,525				3,970	555
Total General Government	352,455	26,740	167,285	132,689	21,586	4,155
Public Protection						
Judicial	4,313				3,681	632
Police protection	5,666	7	756		2,458	2,445
Detention & correction	39,223	1,492	30,988	2,582	2,264	1,897
Fire protection	36,335	2,445	12,500		21,387	3
Flood control	1,188	178	24		986	
Protective inspection	1,497				1,497	
Other protection	2,397	386	1,107		813	91
Total Public Protection	90,619	4,508	45,375	2,582	33,086	5,068
Health and Sanitation						
Health	2,599		6		2,553	40
Hospital care	720	141			565	14
Sanitation	1,526		1,432		94	
Total Health and Sanitation	4,845	141	1,438		3,212	54
Public Assistance						
Assistance administration	2,815				2,554	261
Veterans services	18				18	
Other assistance	68,991	360	67,308		1,290	33
Total Public Assistance	71,824	360	67,308		3,862	294
Education						
Library services	7,935	349	4,868	318	2,195	205
Agricultural education	16				16	
Total Education	7,951	349	4,868	318	2,211	205
Public Ways and Facilities	12,383	141	3,449		7,816	977
Recreation and Cultural Services	3,524	639	2,854		31	
Total General Fixed Assets	$ 543,601	32,878	292,577	135,589	71,804	10,753

* Includes Housing Authority as of March 31, 1996.

STATISTICAL SECTION

COUNTY OF CONTRA COSTA

GENERAL COUNTY REVENUES BY SOURCE

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ended June 30,	Taxes	Licenses, Permits & Franchise Fees	Fines, Forfeits & Penalties	Use of Money & Property	Inter-Governmental	Charges for Services	Other	Total
1987	$ 160,702	8,873	6,397	19,926	207,555	52,468	7,147	$ 463,068
1988	169,497	10,528	6,685	17,971	212,063	63,298	4,428	484,470
1989	186,307	11,036	7,898	16,209	255,399	66,858	4,688	548,395
1990	203,116	10,831	9,115	25,609	299,724	81,983	11,821	642,199
1991	220,247	10,341	9,757	24,875	320,889	88,920	10,879	685,908
1992	232,044	9,464	7,179	24,592	360,239	95,658	24,884	754,060
1993	226,565	14,445	6,728	27,280	367,112	92,866	7,693	742,689
1994	173,384	12,529	12,654	27,953	448,668	102,545	14,750	792,483
1995	167,185	13,332	21,306	30,600	478,350	140,354	14,923	866,050
1996	179,431	14,569	20,477	33,903	470,211	130,087	21,360	870,038

NOTE: Includes all governmental fund types.

COUNTY OF CONTRA COSTA

GENERAL COUNTY EXPENDITURES BY FUNCTION

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ended June 30,	General Government	Public Protection	Health & Sanitation	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	Total
1987	$ 55,807	148,070	63,520	141,819	7,504	22,014	25,734	$ 464,468
1988	51,110	162,209	69,804	151,634	7,911	23,751	31,357	497,776
1989	56,470	177,481	75,772	171,975	9,085	20,098	64,214	575,095
1990	65,581	197,014	92,342	201,900	9,677	24,081	50,942	641,537
1991	74,325	218,079	100,750	224,859	11,235	36,515	56,044	721,807
1992	71,562	229,403	134,022	242,274	11,916	50,273	20,879	760,329
1993	66,211	226,248	136,933	239,151	11,342	42,542	27,068	749,495
1994	66,008	229,263	154,556	275,713	9,260	34,743	40,817	810,360
1995	69,828	270,099	157,787	293,294	9,394	35,336	80,156	915,894
1996	84,137	257,933	138,243	286,457	12,878	39,536	72,515	891,699

NOTE: Includes all governmental fund types. Health and Sanitation includes operating transfers to the County Hospital and HMO enterprise funds in the amount of $12,692,000 for the current fiscal year.

COUNTY OF CONTRA COSTA

GENERAL COUNTY REVENUES BY SOURCE - CONSTANT DOLLARS (1)(2)

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ended June 30,	Taxes	Licenses, Permits & Franchise Fees	Fines, Forfeits & Penalties	Use of Money & Property	Inter-Governmental	Charges for Services	Other	Total
1987	$ 141,588	7,818	5,636	17,556	182,868	46,227	6,297	$ 407,990
1988	143,763	8,930	5,670	15,243	179,867	53,688	3,756	410,917
1989	150,612	8,922	6,385	13,103	206,466	54,049	3,790	443,327
1990	157,699	8,409	7,077	19,883	232,705	63,651	9,178	498,602
1991	162,905	7,649	7,217	18,399	237,344	65,769	8,047	507,330
1992	165,274	6,741	5,113	17,516	256,580	68,132	17,723	537,079
1993	156,478	9,977	4,647	18,841	253,548	64,138	5,313	512,942
1994	117,716	8,506	8,591	18,978	304,615	69,621	10,014	538,041
1995	111,290	8,875	14,183	20,369	318,422	93,430	9,934	576,503
1996	117,301	9,524	13,387	22,164	307,394	85,043	13,964	568,776

(1) Includes all governmental fund types.

(2) The information for the years 1987 through 1996 has been adjusted using the average Consumer Price Index-Urban for each year with a base point of December, 1983, equal to 100.

COUNTY OF CONTRA COSTA

GENERAL COUNTY EXPENDITURES BY FUNCTION - CONSTANT DOLLARS (1) (2)

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ended June 30,	General Government	Public Protection	Health & Sanitation	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	Total
1987	$ 49,169	130,458	55,965	124,951	6,611	19,396	22,673	$ 409,223
1988	43,387	137,699	59,256	128,722	6,716	20,162	26,619	422,561
1989	45,688	143,593	61,304	139,138	7,350	16,261	51,953	465,287
1990	50,956	153,080	71,750	156,876	7,519	18,711	39,582	498,474
1991	54,974	161,301	74,519	166,316	8,310	27,008	41,453	533,881
1992	50,970	163,391	95,247	172,560	8,487	35,807	14,871	541,333
1993	45,729	156,259	94,574	165,171	7,833	29,382	18,695	517,643
1994	44,815	155,654	104,933	187,191	6,287	23,588	27,712	550,180
1995	46,482	179,796	105,034	195,236	6,253	23,522	53,357	609,680
1996	55,003	168,620	90,375	187,268	8,419	25,846	47,406	582,937

(1) Includes all governmental fund types. Health and Sanitation includes operating transfers to the County Hospitaland HMO enterprise funds in the amount of $8,297,000 in constant dollars for the current fiscal year.

(2) The information for the years 1987 through 1996 has been adjusted using the average Consumer Price Index - Urban for each year with a base point of December, 1983, equal to 100.

COUNTY OF CONTRA COSTA

PROPERTY TAXES

DIRECT AND ALL OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year Ended June 30,	County	County Special Districts	Local Special Districts	Schools	Cities	Redevelopment Agencies	Totals
1987	$ 112,876	42,603	87,850	139,813	70,629	23,751	$ 477,522
1988	116,786	46,989	95,880	150,534	79,012	30,767	519,968
1989	128,753	50,651	101,420	165,059	93,019	35,221	574,123
1990	143,472	55,172	110,779	184,825	103,447	39,404	637,099
1991	155,101	63,143	117,025	205,761	112,749	48,107	701,886
1992	164,649	67,125	125,264	227,839	118,584	53,626	757,087
1993	155,713	65,974	134,037	278,128	125,246	56,494	815,592
1994	101,541	75,565	143,162	335,343	127,425	58,774	841,810
1995	97,074	75,845	147,215	364,439	132,043	58,766	875,382
1996	100,025	78,752	157,323	374,506	136,030	59,137	905,773

NOTE: This schedule shows the property tax levies by major group of taxing agencies.

COUNTY OF CONTRA COSTA

PROPERTY TAX LEVIES AND DELINQUENCIES

Fiscal Year Ended June 30,	Total Current Year Tax Levy	Portion of Current Levy Delinquent at June 30	Percentage of Current Levy Delinquent at June 30	Total Delinquent Taxes at June 30 for all Years	Tax Losses Reserve Fund at June 30	Reserve as a Percentage of Delinquent Taxes
1967	$ 122,061,876	$ 2,622,948	2.15 %	$ 4,134,226	$ 2,553,920	62 %
1968	137,110,673	2,457,460	1.79	4,346,243	2,980,736	69
1969	152,375,816	2,405,830	1.58	4,427,702	3,425,401	77
1970	168,953,366	3,694,654	2.19	6,255,502	3,802,652	61
1971	201,084,408	3,666,637	1.82	7,277,849	4,310,968	59
1972	223,579,827	4,058,140	1.82	8,174,270	4,965,476	61
1973	235,709,379	3,896,245	1.65	8,721,833	5,645,668	65
1974	239,381,720	3,749,301	1.57	8,820,144	6,692,028	76
1975	261,860,435	5,283,952	2.02	10,876,984	7,515,195	69
1976	290,128,126	5,120,237	1.76	11,678,432	8,612,344	74
1977	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90
1978	373,950,185	5,943,840	1.59	12,270,176	11,614,986	95
1979	196,482,131	3,501,345	1.78	9,313,032	10,132,029	109
1980	202,823,519	4,911,417	2.42	10,040,343	10,206,725	102
1981	237,630,961	7,195,889	3.03	12,244,759	7,213,929	59
1982	264,897,190	10,557,491	3.99	17,041,514	8,700,583	51
1983	294,757,661	10,281,578	3.49	19,398,576	11,158,615	58
1984	319,869,578	9,216,399	2.88	18,963,037	14,330,673	76
1985	356,956,194	10,646,452	2.98	19,856,715	18,166,548	91
1986	403,053,585	11,865,967	2.94	23,885,971	22,766,159	95
1987	436,570,280	12,330,764	2.82	23,465,796	17,393,902	74
1988	487,158,795	13,955,266	2.86	25,072,647	18,430,198	74
1989	535,212,918	13,387,564	2.50	24,460,470	20,125,551	82
1990	593,937,412	14,746,710	2.48	24,942,747	21,797,766	87
1991	669,071,124	19,762,687	2.95	31,374,327	24,093,615	77
1992	714,963,082	24,787,991	3.47	41,780,835	26,558,333	64
1993	760,559,294	24,239,204	3.19	46,553,277	29,042,152	62
1994	794,435,830	20,652,106	2.60	43,996,595	31,225,565	71
1995	823,495,651	20,640,379	2.51	43,587,741	24,709,211	57
1996	854,519,586	18,296,237	2.14	41,993,380	18,670,811	44

COUNTY OF CONTRA COSTA

PROPERTY TAX RATES (1)

DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	County-wide Rate	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Total
1987	1.0000	.0022	.0119	.0439	.0434	.0207	1.1221
1988	1.0000	.0022	.0113	.0409	.0142	.0192	1.0878
1989	1.0000	.0020	.0089	.0390	.0098	.0181	1.0778
1990	1.0000	.0018	.0099	.0381	.0110	.0181	1.0789
1991	1.0000	.0013	.0049	.0296	.0153	.0170	1.0681
1992	1.0000	.0012	.0028	.0292	.0193	.0155	1.0680
1993	1.0000	.0011	.0071	.0345	.0153	.0192	1.0772
1994	1.0000	.0011	.0068	.0321	.0190	.0143	1.0733
1995	1.0000	.0010	.0071	.0314	.0206	.0147	1.0748
1996	1.0000	.0010	.0068	.0338	.0223	.0153	1.0792

NOTES: (1) In June, 1978, California voters approved "Proposition 13" which restricted the taxing power of local government agencies. Individual agencies do not establish their own property tax rates, except for voter approved indebtedness. Instead, a County-wide rate is levied with the proceeds distributed to all agencies according to formulas specified by the state legislature. The County-wide rate is 1% of full cash value. The rates shown above are percentages of assessed valuation.

COUNTY OF CONTRA COSTA

ASSESSED VALUE OF TAXABLE PROPERTY (1)

LAST TEN FISCAL YEARS

(In Thousands)

	Assessed Value			Exemptions			Net Increase	
Fiscal Year	Real Property	Personal Property	Total	Non Reimbursable	Reimbursable	Assessed Value Less Exemptions	Amount	Per-centage
1987	$ 34,282,841	$ 1,658,765	$ 35,941,606	$ 491,083	$ 1,139,609	$ 34,310,914	$ 3,413,785	11.05
1988	38,299,247	1,784,244	40,083,491	515,555	1,174,237	38,393,699	4,082,785	11.90
1989	42,174,740	1,928,424	44,103,164	545,435	1,207,527	42,350,202	3,956,503	10.31
1990	46,556,862	2,085,376	48,642,238	688,541	1,251,480	46,702,217	4,352,015	10.28
1991	51,810,251	2,305,378	54,115,629	768,708	1,291,689	52,055,232	5,353,015	11.46
1992	55,678,022	2,744,163	58,422,185	820,302	1,315,149	56,286,734	4,231,502	8.13
1993	58,568,085	2,825,235	61,393,320	908,476	1,336,478	59,148,366	2,861,632	5.08
1994	60,552,115	2,875,582	63,427,697	1,081,984	1,365,411	60,980,302	1,831,936	3.10
1995	62,394,320	2,900,045	65,294,365	1,105,387	1,396,846	62,792,132	1,811,830	3.00
1996	64,248,621	2,897,841	67,146,462	1,262,407	1,429,453	64,454,602	1,662,470	2.65

NOTES: (1) Article XIIIA, added to California Constitution by Proportion 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975-76 assessment roll. Thereafter, full cash value can be increased: a) to reflect annual inflation up to 2%; b) to reflect current market value at time of ownership change, and c) to reflect market value for ne construction.

COUNTY OF CONTRA COSTA

RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA (1)

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30	Population	Assessed Value (000's)	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt per Capita
1987	734,450	$ 35,941,606	$ 9,075,000	$ 1,035,892	$ 8,039,108	0.022 %	10.95
1988	753,456	40,083,491	8,640,000	476,942	8,163,058	0.020	10.83
1989	775,478	44,103,164	8,185,000	808,754	7,376,246	0.017	9.51
1990	797,281	48,642,237	7,740,000	2,170,188	5,569,812	0.011	6.99
1991	819,293	54,155,630	7,265,000	1,878,000	5,387,000	0.010	6.58
1992	836,871	58,422,185	34,720,000	27,000	34,693,000	0.059	41.46
1993	855,109	61,393,320	37,650,000	39,997	37,689,997	0.061	44.08
1994	868,600	63,427,697	374,392,000 (2)	337,000	374,055,000	0.590	430.64
1995	883,390	65,294,365	373,161,000 (2)	319,000	372,842,000	0.571	422.06
1996	870,724	67,146,462	366,517,000	315,000	366,202,000	0.545	420.57

NOTES: (1) Does not include Public Facilities Corporation debt or Special Assessment debt with Government committment.

(2) Restatement of 1994 and 1995 to reflect reclassified Pension Obligation Bond debt.

COUNTY OF CONTRA COSTA

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	New Dwelling Units (1)		Construction Valuation (000's)		Bank Deposits (2) (000's)
	Single Family	Multiple Family	Residential	Non-Residential	
1986	6,186	6,766	$ 808,639	$ 325,046	$ 4,501,275
1987	5,481	2,950	670,747	305,953	6,554,587
1988	5,883	2,141	785,925	214,201	6,490,318
1989	5,504	2,219	863,313	264,020	8,049,194
1990 (3)	3,132	1,149	560,193	252,443	8,945,509
1991	2,705	1,275	488,939	196,165	8,907,543
1992	3,279	614	638,714	207,099	9,102,176
1993	3,026	451	590,000	183,156	11,462,467
1994 (4)	3,682	230	583,734	164,684	9,425,977
1995	3,137	618	619,685	190,443	9,769,220

Source: (1) "California Construction Trends", Security Pacific National Bank: 1987-1988 Economic Sciences Corp: 1989-1995.

(2) "Branch Directory and Summary of Deposits", Decision Research Sciences Incorporated.

(3) Corrected Building Permit Valuation numbers.

(4) Restated Property Values.

Property Values (000's)				
Residential	Commercial	Industrial	Land	Total Property Values
$ 19,570,707	$ 4,664,393	$ 7,498,273	$ 607,882	$ 32,341,255
21,864,385	5,510,430	7,896,014	670,777	35,941,606
24,470,268	5,936,133	8,947,745	729,345	40,083,491
27,211,978	6,041,912	10,026,913	822,362	44,103,165
30,469,308	6,453,312	10,760,173	959,444	48,642,237
34,470,712	7,051,527	11,436,450	1,156,941	54,115,630
37,770,532	7,656,657	11,889,885	1,105,112	58,422,186
40,184,960	7,655,329	12,413,013	1,140,017	61,393,319
42,295,193	7,602,074	12,357,698	1,172,732	63,427,697
45,312,034	7,448,151	13,281,211	1,105,065	67,146,461

COUNTY OF CONTRA COSTA

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES AND OTHER USES (2)

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Principal	Interest	Total Debt Service	Total General Expenditures (1) and other uses (000's)	Ratio of Debt Service to Total General Expenditures
1987	$ 405,000	$ 756,000	$ 1,161,000	$ 464,468	.0025
1988	435,000	729,000	1,164,000	497,776	.0023
1989	455,000	694,000	1,149,000	575,095	.0020
1990	445,000	663,000	1,108,000	641,537	.0017
1991	475,000	628,000	1,103,000	721,805	.0015
1992	300,000	502,000	802,000	760,329	.0010
1993	320,000	383,000	703,000	749,495	.0009
1994	614,000	467,000	1,081,000	810,360	.0013
1995	687,000	338,000	1,025,000	915,893	.0011
1996	755,000	314,000	1,069,000	891,699	.0012

NOTES: (1) Includes all governmental fund types.

(2) Does not include Public Facilities Corporation, Redevelopment Agency, Assessment District and Pension Bond debt.

COUNTY OF CONTRA COSTA

COMPUTATION OF LEGAL DEBT MARGIN

YEAR ENDED JUNE 30, 1996

(In Thousands)

Assessed Value	$	67,146,461
Debt Limit Five Percent of Assessed Value (1)		3,357,323
Amount of Debt Applicable to Debt Limit (2)		
Total Bonded Debt		366,517
Assets in Debt Service Funds		3,661
Total Amount of Debt Applicable to Debt Limit		362,856
Legal Debt Margin	$	2,994,467

NOTES: (1) Section 29909 of the California Government Code limits General Obligation Bond indebtedness to five percent of the total assessed valuation of all real and personal property within the county.

(2) Does not include Public Facilities Corporation and Assessment District debt.

COUNTY OF CONTRA COSTA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

1995 - 96 Assessed Valuation	67,146,461,590
Less: Redevelopment Increments	5,337,792,226
Adjusted Assessed Valuation	61,808,669,364
Population	870,724 (1)

	Debt Applicable July 1, 1996 (2)	
	Percentage	Amount
Contra Costa County	100.000	$ 333,530,000
Contra Costa County Special Revenue Funds Obligations	100.000	35,375,000
Contra Costa County Public Facilities Corporations	100.000 (3)	222,422,000
Contra Costa County Board of Education	100.000	4,315,000
Bay Area Transit Districts	31.804	43,452,479
East Bay Municipal Utility District	48.820	9,463,069
San Ramon Valley Unified School District & Educ. Facility Corp	100.000	76,405,000
Other School Districts and School Building Corporations	100.000 (4)	185,636,012
City of Concord and Authorities	100.000	32,431,765
City of Richmond General Fund Obligations	100.000	12,770,000
City of Antioch General Fund Obligations	100.000	18,799,599
City of Pleasant Hill General Fund Obligations	100.000	15,430,000
City of Hercules General Fund Obligations	100.000	
City of San Ramon General Fund Obligations	100.000	24,859,350
Other Cities and City Authorities	100.000	27,512,220
East Bay Regional Park District	46.021	72,871,952
Hospital Districts and Hospital Authorities	100.000	10,750,000
Sanitary Districts	100.000	1,575,000
San Ramon Valley Fire Protection District	100.000	9,875,000
Other Special Districts	100.000 (4)	156,016,908
1915 Act Assessment Bonds	100.000	348,443,681
Contra Costa Co Mosquito Abatement Cert of Part	100.000	2,230,000
TOTAL GROSS DIRECT AND OVERLAPPING DEBT		1,644,164,035
Less: East Bay Municipal Utility District (100% self-supporting)		9,463,069
San Ramon Unified School Dist. Certificates of Participation (Self-supporting from GIC from Bayerische Landisbank)		16,115,000
Other Self-supporting bonds		2,240,000
TOTAL NET DIRECT AND OVERLAPPING DEBT		$ 1,616,345,966

	Ratio to Full Cash Value	Per Capita
Direct Debt (Includes County Lease Revenue Obligations)	1.05	$ 679
Total Gross Direct and Overlapping Debt	2.91	1,888
Total Net Direct and Overlapping Debt	2.86	1,856

(1) January 1, 1996, State Department of Finance.

(2) Excludes revenue bonds, mortgage revenue bonds, refunding bonds, tax allocation bonds, non-bonded capital lease obligations, tax and revenue anticipation notes and amounts payable under State water contracts.

(3) A county lease rental obligation.

(4) Various, mostly 100 percent.

COUNTY OF CONTRA COSTA

TEN PRINCIPAL TAXPAYERS

YEAR ENDED JUNE 30, 1996

Taxpayer	Type of Business	1995 - 96 Secured Assessed Valuation	% Of Total Secured Assessed Valuation
Chevron USA	Petroleum Refining	$ 2,284,578,971	3.56 %
Pacific Gas & Electric	Utility	1,229,111,653	1.91
Shell Oil Company	Petroleum Refining	1,034,045,714	1.61
Pacific Bell	Utility	786,707,522	1.22
Tosco Corp	Petroleum Refining	527,388,426	0.82
Unocal	Petroleum Refining	407,507,168	0.63
USS Posco	Steel Production	344,828,620	0.54
Presley Homes	Construction	196,450,129	0.31
Bank of America	Banking	177,732,344	0.28
Kaiser Permanente	Health Care	177,520,412	0.28
		$ 7,165,870,959	11.16 %

COUNTY OF CONTRA COSTA

DEMOGRAPHICS - POPULATION

Jurisdiction	Date of Incor - poration	1950	1960	1970	Special Census 1975	1980	1990	1996
Antioch	2/2/1872	11,051	17,305	28,060	33,215	43,559	61,379	74,766
Brentwood	1/1/1948	1,729	2,186	2,649	3,662	4,434	7,515	13,189
Clayton	3/18/1964			1,385	1,790	4,325	7,219	9,401
Concord	2/2/1905	6,953	36,208	85,164	94,673	103,251	110,640	111,784
Danville	7/1/1982						28,675	37,027
El Cerrito	8/20/1917	18,011	25,437	25,190	22,950	22,731	22,684	23,260
Hercules	12/15/1900	343	310	252	121	5,963	16,554	18,779
Lafayette	7/22/1968			20,484	19,628	20,879	24,482	23,538
Martinez	4/1/1876	8,268	9,604	16,506	18,702	22,582	33,510	35,135
Moraga	11/13/1974				14,418	15,014	14,780	16,308
Orinda	7/1/1985						16,704	16,866
Pinole	6/25/1903	1,147	6,064	13,266	15,337	14,253	17,147	18,098
Pittsburg	6/22/1903	12,763	19,062	20,651	24,347	33,034	47,190	50,383
Pleasant Hill	11/14/1961			24,610	25,398	25,124	31,115	31,460
Richmond	8/7/1905	99,545	71,584	79,043	70,126	74,676	83,718	90,916
San Pablo	4/26/1948	14,476	19,687	21,461	19,392	19,750	24,709	25,946
San Ramon	7/1/1983						34,170	40,659
Walnut Creek	10/19/1914	2,420	9,903	39,844	46,034	53,643	60,542	61,989
Total Incorporated		176,706	217,350	378,565	409,793	463,218	642,733	699,504
Unincorporated		122,278	191,680	177,240	173,036	194,034	154,548	171,220
TOTAL COUNTY		298,984	409,030	555,805	582,829	657,252	797,281	870,724

Source: 1940-1990 U.S. Census; 1992-96 California State Department of Finance

COUNTY OF CONTRA COSTA

MISCELLANEOUS STATISTICS

GEOGRAPHICAL LOCATION: Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Francisco Bay and San Pablo Bay on the West, by Suisun Bay and the Sacramento and San Joaquin Rivers on the North, by the delta country of San Joaquin County on the East and by Alameda County on the South.

ALTITUDE: Sea Level to 3,849 feet

AREA OF COUNTY: 732.6 square miles of land and 73.3 square miles of water.

COUNTY SEAT: Martinez, California

FORM OF GOVERNMENT: General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1849.

	JUNE 1994 PRIMARY ELECTION	NOVEMBER 1994 GENERAL ELECTION	MARCH 1996 GENERAL ELECTION
REGISTERED VOTERS	475,884	492,562	510,604
NUMBER VOTING	169,670	305,312	216,359
PERCENT VOTING	35.70	62.0	42.37

ROADS: 743.25 miles of County maintained streets and roads in the unincorporated areas.

COUNTY EMPLOYEES AT JUNE 30:

YEAR	NUMBER OF EMPLOYEES	PERCENT OF INCREASE (DECREASE)	NUMBER OF EMPLOYEES PER THOUSAND OF POPULATION
1980	5960	0.5	9.1
1981	6052	1.5	9.2
1982	6063	0.2	9.1
1983	5915	(2.4)	8.7
1984	5743	(2.9)	8.3
1985	5791	0.8	8.2
1986	5968	3.1	8.2
1987	6111	2.4	8.3
1988	6317	3.4	8.4
1989	6463	2.3	8.3
1990	6718	3.9	8.4
1991	7008	4.3	8.6
1992	7080	1.0	8.5
1993	6689	(5.5)	7.8
1994	6658	(0.5)	7.7
1995	6822	2.5	7.7
1996	6856	0.5	7.9

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA